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CITY GOVERNMENT FINANCES IN 1963-64



U.S. DEPARTMENT OF COMMERCE
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BUREAU OF THE CENSUS

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Introduction

CHANGE IN FISCAL YEAR GROUPING

In Bureau of the Census reports on governmental finances for 1963 and earlier years, amounts for municipalities and for other local governments were grouped in terms of fiscal years ended within the particular calendar year. Effective with this and other "1963-64" reports, financial data for local governments are grouped in terms of fiscal years which closed within the 12 months ended June 30. Many municipalities have a fiscal year which ends annually on or before June 30. The new grouping does not affect the previous reporting basis applied for these cities, but does change the time reference for the numerous cities whose fiscal years end during the latter half of the calendar year.

The present report deals with finances of city governments in terms of fiscal years which closed at various dates during the 12 months ended June 30, 1964, and also supplies (in table 1) comparative national totals for 1962-63 on the revised reporting basis.

Revenue of city governments altogether, during fiscal 1963-64, amounted to \$18.9 billion, as against \$17.5 billion in 1962-63.

Total revenue consists of all revenue received from external sources by the city corporations and their dependent municipal agencies, including any city-operated utilities and employee-retirement systems. General revenue--i.e., revenue excluding utility and employee-retirement amounts--was approximately \$14.7 billion in fiscal 1963-64, compared with \$13.7 billion the previous year.

City expenditure totaled \$19.4 billion in 1963-64, as against \$17.8 billion in 1962-63. General expenditure--i.e., spending other than for utility and employee-retirement purposes--totaled \$14.8 billion in 1963-64.

National totals on the finances of cities are presented in tables 1 and 2. Table 3 shows a distribution of financial amounts by city size groups, based on the 1960 Census of Population and 1962 Census of Governments.¹ Per capita amounts, by city size-groups, appear in table 4.

GENERAL REVENUE

City-imposed taxes yielded \$8.7 billion in fiscal 1963-64, or nearly three-fifths of all general revenue of city governments. Property taxation continued as the predominant revenue source, supplying \$6.2 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$1.1 billion from general sales and gross receipts taxes, \$556 million from selective sales taxes, and \$883 million from licenses and miscellaneous other taxes.

¹Size-class distributions of municipal governments, together with related population figures, are shown nationally and for States and metropolitan areas in Governmental Organization (Vol. I of the 1962 Census of Governments).

Municipalities received about \$2.5 billion from State governments in fiscal 1963-64. This, together with lesser sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$3.2 billion, or about one-fifth of general revenue from all sources.

Sources other than taxes and intergovernmental revenue supplied \$2.9 billion of municipal general revenue in fiscal 1963-64. This included \$1.8 billion from current charges (other than for utility services, classed separately as utility revenue).

GENERAL EXPENDITURE

As indicated by table 1, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1963-64:

Function	Amount (millions of dollars)	Per- cent	Per capita amount (dollars)
Total general expenditure.....	14,752	100.0	126.77
Education.....	2,242	15.2	19.27
Highways.....	1,734	11.8	14.90
Police protection....	1,619	11.0	13.91
Fire protection.....	1,067	7.2	9.17
Sewerage.....	1,025	6.9	8.81
Hospitals.....	848	5.7	7.29
Public welfare.....	794	5.4	6.82
Parks and recreation..	732	5.0	6.29
Sanitation other than sewerage.....	677	4.6	5.82
Housing and urban renewal.....	624	4.2	5.36
Interest on general debt.....	557	3.8	4.79
General control.....	441	3.0	3.79
Financial administra- tion.....	270	1.8	2.32
General public buildings.....	241	1.6	2.07
All other functions...	1,881	12.8	16.16

Table 1 shows annual functional expenditures for 1963-64 and selected previous years, with distributions indicating capital outlay amounts separately for several major functions.

EXPENDITURE BY CHARACTER AND OBJECT

Nearly two-thirds of all municipal expenditure in fiscal 1963-64 (including amounts for utility and insurance-trust purposes as well as general-government purposes) was for current operation. Expenditure of this nature amounted to \$12.7 billion.

Capital outlay--mostly for construction, but also including spending for equipment and the purchase of land and existing structures--amounted to \$4.5 billion, or nearly one-fourth of all municipal expenditure.

Payments of interest on debt (including utility as well as general municipal debt) amounted to \$892 million, insurance benefits and repayments were \$587 million, and intergovernmental expenditure amounted to \$186 million. Cash assistance payments totaled \$462 million.

Expenditure for personal services was about \$8.5 billion in fiscal 1963-64, and thus approached one-half of all municipal expenditure. Personal service costs are mainly for current operation but include also some amounts for personnel engaged in construction work.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1963-64, municipal indebtedness totaled \$30.0 billion, or 8.0 percent more than a year earlier. The debt total included \$17.6 billion of long-term indebtedness pledging the cities' full faith and credit, \$10.2 billion of nonguaranteed long-term debt, and \$2.3 billion of short-term debt.

During fiscal 1963-64, municipalities issued about \$3.7 billion of long-term debt, including \$1.3 billion for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$1.9 billion, including \$529 million of utility indebtedness.

CASH AND SECURITY HOLDINGS

Financial holdings of municipalities amounted to \$16.7 billion at the end of fiscal 1963-64. Of this sum, \$7.0 billion represented employee-retirement system holdings, \$2.3 billion was held as offsets to long-term debt, \$2.4 billion consisted of the proceeds of bond issues held pending disbursement, \$63 million comprised unemployment compensation balances of Washington, D.C., and the remaining \$5.0 billion represented holdings of all other city funds, including public trust and investment funds.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities--electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 2. In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1.

City utility revenue in fiscal 1963-64 totaled \$3.6 billion, including \$1.6 billion for water supply systems and \$1.4 billion for electric power systems. Utility expenditure amounted to \$3.8 billion, of which \$2.2 billion was for current operation, \$1.2 billion was capital outlay, and the other \$335 million was interest on utility debt.

Municipal indebtedness for utilities at the end of the fiscal year amounted to \$10.5 billion, or more than one-third of all city debt outstanding.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1963-64 included employee-retirement revenue of \$508 million, consisting of employee contributions and the earnings on retirement system investments. In addition, these retirement systems received \$655 million of employer contributions from their parent municipalities (including \$19 million of State payments for this purpose).

Benefits and withdrawals paid by municipal retirement systems in 1963-64 totaled \$576 million, and their financial assets at the end of the fiscal year amounted to \$7.0 billion, as shown in table 1.

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems--some of which provide coverage for municipal employees--nor for the Federal program of Old Age, Survivors, and Disability Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.²

²Additional data on finances of municipal employee-retirement systems, including figures individually for major systems, appear in the Census Bureau report, Finances of Employee-Retirement Systems of State and Local Governments in 1963-64. More detailed 1962 data, including information on membership, coverage classes, and beneficiaries, are supplied in the report, Employee-Retirement Systems of State and Local Governments (Vol. VI, No. 1 of the 1962 Census of Governments).

SIZE-GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. It should especially be noted that the figures for cities of less than 50,000 represent estimates based on a limited sample. Amounts shown for detailed financial categories are likely to involve a considerable degree of sampling variation.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In 10 of the 43 cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district, as is far more commonly the case. Furthermore, 11 of these 43 largest municipalities (including 7 of the 17 cities with 500,000 to 1 million inhabitants) are in effect composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served also by a separate county government.

INDIVIDUAL-CITY DATA

Financial statistics for each of the 310 cities having at least 50,000 inhabitants in 1960 are presented in table 5. The cities are arranged alphabetically by States. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Table 5 also supplies data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities, in table 5, by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 6 provides a more detailed array of financial information for each of the 43 municipalities having at least 300,000 inhabitants. Operating statements for utility systems operated by these city corporations are shown in table 7.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local govern-

ments overlying city areas. Therefore, expenditure figures here for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance; health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Table 5 shows the population of each of the cities reported individually as found by the 1960 Census of Population. In the annual Census Bureau "Compendium" reports on city finances for recent years, per capita figures have been presented for the individual cities. However, because the various cities have differed considerably in rate of population change since 1960 and more recent figures are not available on a consistent basis as to their respective populations, this report does not include per capita figures for individual municipalities.³ As indicated above, 1960 population figures were used to derive the size-group statistics presented in tables 3 and 4.

The 1963-64 fiscal years reported are those which closed in the 12 months ended June 30, 1964. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The sample subject to survey for this annual report was designed to yield all-city aggregates that for selected major items would be subject to sampling variability of approximately 1 percent, but somewhat greater variability than this is likely to apply to the aggregates for certain financial categories. The amounts given separately for cities of less than 50,000 in tables 3 and 4 are subject to relatively high sampling variation; figures appearing for minor components should be recognized as having been included only to indicate the composition of larger aggregations, rather than as representing reasonably close estimates for the particular items designated.

While the annual all-city aggregates reported in table 1 probably resemble fairly closely the results of a complete enumeration, interpretation of apparent interyear changes must be made with due allowance for the estimated nature of the data.

³Current Population Reports, Series P-25, No. 298, issued February 12, 1965, supplies estimates of the population of the 38 largest standard metropolitan statistical areas ("SMSA's") as of July 1, 1963, including figures for each of the component county-type areas within those major SMSA's. Population figures appear in that report for 8 of the 43 largest cities: Baltimore, Denver, New Orleans, New York, Philadelphia, St. Louis, San Francisco, and Washington, D.C.

RELATED REPORTS

The report Finances of Municipalities and Township Governments (Vol. IV, No. 3 of the 1962 Census of Governments) presents municipal finance data for fiscal 1962 in considerable detail, including figures for size-groups of municipalities, State by State, and figures individually for municipalities of 10,000 inhabitants or more.

The annual report, Governmental Finances in 1963-64, now in preparation, will provide estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

SOURCES OF DATA

For this report, information was requested from all municipalities that had at least 25,000 inhabitants in 1960, and from a stratified random sample of smaller municipal governments. For the 43 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

TABLES

SUMMARY

Table 1.--NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1963-64 AND PRIOR PERIODS
(Dollar amounts in millions)

Item	1963-64 ¹	1962-63	1963	1962	1957	Percent increase or decrease (-) 1962-63 to 1963-64	Percent distribution, 1963-64
Revenue.....	18,889	17,494	18,089	16,794	12,047	8	(X)
General revenue.....	14,724	13,655	14,032	13,127	9,285	8	100.0
Intergovernmental revenue.....	3,178	2,829	2,926	2,674	1,756	12	21.6
From State government.....	2,475	2,242	2,296	2,134	1,489	10	16.8
From Federal government.....	453	362	396	330	105	25	3.1
From local governments.....	250	225	234	210	162	11	1.7
General revenue from own sources.....	11,546	10,826	11,106	10,459	7,529	7	78.4
Taxes.....	8,682	8,141	8,299	7,934	5,908	7	59.0
Property.....	6,188	5,884	6,014	5,807	4,297	5	42.0
Sales and gross receipts.....	1,611	1,417	1,438	1,303	934	14	10.9
General.....	1,055	965	970	866	602	9	7.2
Selective.....	556	452	468	437	332	23	3.8
Other.....	883	840	847	824	2676	5	6.0
Charges and miscellaneous.....	2,864	2,685	2,807	2,519	1,621	7	19.5
Current charges.....	1,790	1,675	1,720	1,511	954	7	12.2
Interest earnings.....	220	180	200	164	112	22	1.5
Special assessments.....	321	300	310	268	217	7	2.2
Sale of property.....	114	110	173	97	44	4	0.8
Other and unallocable.....	419	420	404	479	294	-	2.8
Utility revenue.....	3,561	3,275	3,477	3,136	2,378	9	100.0
Water supply.....	1,572	1,462	1,529	1,453	1,079	8	44.1
Electric power.....	1,398	1,214	1,322	1,114	810	12	38.1
Transit.....	444	420	439	399	375	6	12.5
Gas supply.....	187	179	187	170	114	4	5.3
Liquor stores revenue.....	86	81	82	77	60	6	(X)
Insurance trust revenue.....	518	483	498	454	323	7	(X)
Employee retirement.....	508	473	489	446	317	7	(X)
Unemployment compensation (Washington, D.C.).....	10	10	10	8	6	-	(X)
Expenditure.....	19,368	17,841	18,545	17,329	12,839	9	100.0
Expenditure by character and object:							
Direct expenditure.....	19,182	17,665	18,360	17,136	12,565	9	99.0
Current operation.....	12,722	11,614	12,127	11,273	8,100	10	65.7
Capital outlay.....	4,519	4,270	4,382	4,127	3,253	6	23.3
Construction.....	3,612	3,370	3,452	3,228	2,588	7	18.6
Equipment.....	395	390	429	345	344	1	2.0
Land and existing structures.....	512	510	501	554	321	-	2.6
Assistance payments.....	462	408	420	408	344	13	2.4
Interest on debt.....	892	824	866	804	516	8	4.6
Insurance benefits and repayments.....	587	549	565	524	352	7	3.0
Intergovernmental expenditure.....	186	186	185	193	3274	-	1.0
Exhibit: Total personal services.....	8,522	8,020	8,174	7,676	5,561	6	44.0
Expenditure by function:							
General expenditure.....	14,752	13,734	14,118	13,475	9,692	7	100.0
Capital outlay.....	3,320	3,121	3,201	3,079	2,206	6	22.5
Other.....	11,432	10,613	10,917	10,397	7,485	8	77.5
Education.....	2,242	2,033	2,088	1,952	1,474	10	15.2
Capital outlay.....	338	312	301	292	268	8	2.3
Other.....	1,904	1,721	1,787	1,660	1,206	11	12.9
Highways.....	1,734	1,670	1,651	1,701	1,328	4	11.8
Capital outlay.....	818	799	760	830	646	2	5.5
Other.....	916	872	891	871	682	5	6.2
Public welfare.....	794	709	726	710	496	12	5.4
Cash assistance payments.....	462	408	420	408	350	13	3.1
Other public welfare.....	332	301	306	302	146	10	2.3
Hospitals.....	848	772	795	699	537	10	5.7
Own hospitals.....	751	685	705	618	474	10	5.1
Capital outlay.....	70	80	67	52	52	-14	0.5
Other.....	681	605	638	566	422	13	4.6
Other hospitals.....	97	87	90	81	63	11	0.7
Health.....	190	190	185	191	166	-	1.3
Police protection.....	1,619	1,528	1,563	1,475	1,041	6	11.0
Fire protection.....	1,067	1,010	1,033	988	709	6	7.2
Sewerage.....	1,025	907	977	875	652	13	6.9
Capital outlay.....	729	638	694	586	458	14	4.9
Other.....	296	270	284	289	195	10	2.0
Sanitation other than sewerage.....	677	634	655	626	504	7	4.6
Parks and recreation.....	732	650	696	640	459	13	5.0
Capital outlay.....	225	185	210	186	123	22	1.5
Other.....	507	465	487	454	336	9	3.4
Housing and urban renewal.....	624	617	630	642	247	1	4.2
Capital outlay.....	442	440	449	469	168	-	3.0
Other.....	182	177	181	173	79	3	1.2
Airports.....	173	173	169	193	105	-	1.2
Water transports and terminals.....	69	77	77	77	47	-10	0.5
Parking facilities.....	102	80	94	88	88	28	0.7
Libraries.....	240	215	247	211	145	12	1.6
Financial administration.....	270	254	259	248	248	6	1.8
General control.....	441	412	423	401	512	7	3.0

See footnotes at end of table.

SUMMARY

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Table 1.--NATIONAL SUMMARY OF CITY GOVERNMENT FINANCES: 1963-64 AND PRIOR PERIODS--Continued

(Dollar amounts in millions)

Item	1963-64 ¹	1962-63	1963	1962	1957	Percent increase or decrease (-) 1962-63 to 1963-64	Percent distribution, 1963-64
Expenditure by function--Continued							
General expenditure--Continued							
General public buildings.....	241	219	232	206	157	10	1.6
Capital outlay.....	79	76	78	74	61	4	0.5
Other.....	162	143	154	132	96	13	1.1
Interest on general debt.....	557	523	545	512	309	7	3.8
Other and unallocable.....	1,107	1,061	1,073	1,059	3715	4	7.5
Utility expenditure.....	3,770	3,489	3,678	3,265	2,746	8	100.0
Water supply.....	1,754	1,647	1,711	1,567	1,305	6	46.5
Electric power.....	1,227	1,086	1,172	1,016	844	13	32.5
Transit.....	616	600	632	533	487	3	16.3
Gas supply.....	172	156	163	149	110	10	4.6
Liquor stores expenditure.....	73	69	70	65	50	6	(X)
Insurance trust expenditure.....	587	549	565	524	352	7	(X)
Employee retirement.....	576	539	555	518	347	7	(X)
Unemployment compensation (Washington, D.C.)....	11	10	10	6	4	10	(X)
Gross debt outstanding.....	30,023	27,800	29,034	26,857	19,076	8	100.0
Long-term.....	27,773	25,837	26,913	25,099	18,183	7	92.5
Full faith and credit.....	17,575	16,877	17,160	16,739	12,395	4	58.5
Utility debt only.....	5,020	4,540	4,554	4,534	3,759	11	16.7
Nonguaranteed.....	10,198	8,960	9,753	8,360	5,788	14	34.0
Utility debt only.....	5,490	4,774	5,398	4,347	3,363	15	18.3
Short-term.....	2,250	1,963	2,121	1,758	893	15	7.5
Net long-term debt outstanding.....	25,496	23,900	24,645	23,309	16,462	7	(X)
Long-term debt issued.....	3,673	2,974	3,533	2,868	2,523	24	100.0
General.....	2,342	2,194	2,448	2,157	1,553	7	63.8
Utility.....	1,331	780	1,085	711	970	71	36.2
Long-term debt retired.....	1,861	1,540	1,704	1,536	1,115	21	100.0
General.....	1,332	1,150	1,247	1,147	822	16	71.6
Utility.....	529	390	457	389	293	36	28.4
Cash and security holdings at end of fiscal year.....	16,747	15,079	16,063	14,134	10,239	11	100.0
Insurance trust.....	7,065	6,506	6,667	6,129	3,825	9	42.2
Employee retirement.....	7,002	6,442	6,603	6,066	3,768	9	41.8
Unemployment compensation (Washington, D.C.)....	63	64	64	63	57	-2	0.4
Other than insurance trust.....	9,682	8,573	9,396	8,005	6,414	13	57.8
By purpose:							
Offsets to debt.....	2,277	1,937	2,268	1,790	1,721	18	13.6
Bond funds.....	2,435	2,326	2,506	2,146	1,578	5	14.5
Other and unallocable.....	4,970	4,310	4,622	4,070	3,115	15	29.7
By type:							
Cash and deposits.....	4,338	3,910	4,206	3,696	2,580	11	25.9
Securities.....	5,344	4,663	5,190	4,309	3,834	15	31.9
Federal.....	4,159	3,523	4,076	3,145	2,545	18	24.8
State and local government.....	687	800	709	893	1,066	-14	4.1
Other (nongovernmental).....	498	340	405	271	223	46	3.0

Note: Because of rounding, detail may not add to totals. Except for the amounts reported for 1957 and 1962, these data are estimates, subject to sampling variation. In particular, estimates here for detailed components which do not appear in tables 3, 4, and 5 are based upon only a limited sample and may be subject to relatively sizable sampling variation.

X Not applicable.

-Zero or rounds to zero.

¹As to change in coverage of fiscal years initiated with this report, see text.

²Includes receipts from on-street parking meter fees, classified under "Current charges" beginning with 1960.

³Fiscal 1957 amount includes a nonrecurrent item \$138 million, paid by Long Beach to State of California.

Table 2.--FINANCES OF CITY-OPERATED UTILITIES: 1963-64

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
Revenue.....	3,561	1,572	1,358	444	187
Expenditure.....	3,770	1,754	1,227	616	172
Current operation.....	2,236	839	788	466	143
Capital outlay.....	1,200	719	368	86	26
Interest paid on debt.....	335	196	71	64	3
Long-term debt outstanding.....	10,510	6,216	2,301	1,914	80
Full faith and credit.....	5,020	3,049	164	1,800	8
Nonguaranteed.....	5,490	3,167	2,137	114	72
Long-term debt issued.....	1,331	724	481	115	10
Long-term debt retired.....	529	344	129	51	4

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variations; see text.

SUMMARY

Table 3.—SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1963-64

(Dollar amounts in millions)

Item	All municipal- ities ¹	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
Number of municipalities, 1962.....	18,000	5	17	21	19	68	180	17,690
Population, 1960 (in thousands).....	116,372	17,484	11,611	8,282	4,495	9,156	12,512	52,832
General revenue.....	14,724	4,593	2,054	1,050	542	1,217	1,399	3,869
Intergovernmental revenue.....	3,178	1,062	527	220	91	249	264	765
From State government.....	2,475	957	362	142	62	188	215	549
From Federal Government.....	453	76	144	29	18	39	32	115
From local governments.....	250	29	21	49	11	21	17	102
General revenue from own sources....	11,546	3,530	1,527	830	451	968	1,135	3,105
Taxes.....	8,682	2,907	1,182	576	333	721	889	2,074
Property.....	6,188	1,753	848	418	238	610	727	1,594
General sales and gross receipts.....	1,055	690	74	32	25	34	52	148
Selective sales and gross receipts.....	556	197	95	48	32	31	37	116
Other.....	883	267	165	78	38	45	73	217
Current charges.....	1,790	413	193	146	71	165	152	650
Miscellaneous general revenue.....	1,074	210	152	108	47	82	94	381
General expenditure, all functions.....	14,752	4,338	2,075	1,110	607	1,263	1,490	3,869
Capital outlay.....	3,320	791	475	285	177	309	313	970
Other.....	11,432	3,547	1,601	825	430	954	1,177	2,898
Education.....	2,242	808	278	185	76	235	257	403
Other than capital outlay.....	1,904	693	239	157	65	196	229	325
Highways.....	1,734	331	216	107	70	135	172	703
Other than capital outlay.....	916	142	79	47	33	69	94	452
Public welfare.....	794	443	166	43	12	45	61	24
Cash assistance payments.....	462	247	100	27	7	26	32	23
Hospitals.....	848	357	137	40	19	66	52	177
Other than capital outlay.....	778	346	129	35	16	61	45	146
Health.....	190	78	38	15	10	17	15	17
Police protection.....	1,619	478	223	123	63	117	153	462
Fire protection.....	1,067	225	149	95	54	110	139	295
Sewerage.....	1,025	127	124	94	46	88	99	447
Other than capital outlay.....	296	34	44	23	14	24	34	123
Sanitation other than sewerage.....	677	195	82	51	32	51	69	197
Parks and recreation.....	732	161	125	72	43	67	79	185
Housing and urban renewal.....	624	267	89	34	38	57	62	77
Other than capital outlay.....	182	109	23	10	6	10	10	14
Libraries.....	240	63	31	21	9	24	30	62
Financial administration.....	270	57	35	20	11	22	27	98
General control.....	441	112	57	23	14	27	37	171
General public buildings.....	241	53	36	16	15	23	24	74
Other than capital outlay.....	162	42	20	8	5	13	14	60
Interest on general debt.....	557	185	70	46	28	40	49	139
All other.....	1,451	397	220	127	67	137	164	339
Water supply revenue.....	1,572	193	190	119	66	124	159	721
Water supply expenditure.....	1,754	232	209	126	64	129	160	834
Current operation.....	839	92	90	55	32	65	83	422
Capital outlay.....	719	100	103	53	23	53	62	325
Interest on debt.....	196	40	17	18	10	10	15	86
Other utility revenue.....	1,989	506	161	94	51	164	132	881
Other utility expenditure.....	2,016	694	148	85	33	160	137	759
Current operation.....	1,397	460	107	61	22	100	77	570
Capital outlay.....	481	161	34	12	8	53	52	161
Interest on debt.....	139	74	7	12	3	7	7	29
Total expenditure for personal services	8,522	2,820	1,181	606	319	715	828	2,053
Gross debt outstanding.....	30,023	10,153	3,432	2,525	1,301	2,136	2,418	8,058
Long-term.....	27,773	9,156	3,181	2,367	1,209	1,925	2,214	7,721
Full faith and credit.....	17,575	6,378	2,317	1,400	682	1,266	1,311	4,221
Utility debt only.....	4,936	2,636	302	274	112	143	173	1,296
Nonguaranteed.....	10,198	2,778	864	968	527	659	903	3,499
Utility debt only.....	5,574	837	509	640	260	405	544	2,379
Short-term.....	2,250	998	251	158	92	211	204	336
Long-term debt issued.....	3,673	957	336	384	203	239	310	1,244
Long-term debt retired.....	1,861	541	193	105	145	113	168	596

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications here, and in tables 4 and 6, are based on the 1960 Census of Population, and do not take account of subsequent changes in city population.

¹These data are estimates subject to sampling variation; see text.

SUMMARY

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Table 4.—PER CAPITA AMOUNTS OF SELECTED CITY FINANCE ITEMS, BY POPULATION-SIZE GROUPS: 1963-64

Item	All municipal- ities	Municipalities having a 1960 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue.....	126.53	262.68	176.86	126.78	120.58	132.92	111.78	73.23
Intergovernmental revenue.....	27.31	60.74	45.37	26.59	20.32	27.19	21.08	14.48
From State government.....	21.27	54.72	31.13	17.17	13.80	20.57	17.22	10.39
From Federal Government.....	3.89	4.35	12.41	3.45	4.02	4.31	2.52	2.18
From local governments.....	2.15	1.67	1.83	5.97	2.50	2.32	1.35	1.93
General revenue from own sources.....	99.22	201.94	131.49	100.19	100.26	105.73	90.70	58.77
Taxes.....	74.61	166.29	101.82	69.50	74.10	78.73	71.06	39.26
Property.....	53.17	100.28	73.00	50.48	52.96	66.67	58.10	30.17
General sales and gross receipts.....	9.07	39.48	6.36	3.85	5.56	3.75	4.15	2.80
Selective sales and gross receipts.....	4.78	11.28	8.21	5.74	7.11	3.37	2.97	2.20
Other.....	7.59	15.25	14.25	9.43	8.48	4.94	5.83	4.11
Current charges.....	15.38	23.63	16.62	17.60	15.72	18.05	12.14	12.30
Miscellaneous general revenue.....	9.23	12.02	13.05	13.09	10.44	8.95	7.50	7.21
General expenditure, all functions.....	126.77	248.12	178.74	133.97	135.12	137.93	119.11	73.23
Capital outlay.....	28.53	45.25	40.87	34.41	39.39	33.77	25.01	18.36
Other.....	98.24	202.87	137.87	99.56	95.74	104.16	94.11	54.85
Education.....	19.27	46.23	23.93	22.28	16.93	25.68	20.51	7.63
Other than capital outlay.....	16.36	39.64	20.60	18.99	14.45	21.42	18.27	6.15
Highways.....	14.90	18.93	18.56	12.91	15.62	14.73	13.76	13.31
Other than capital outlay.....	7.87	8.12	6.84	5.72	7.25	7.51	7.53	8.56
Public welfare.....	6.82	25.35	14.29	5.15	2.75	4.96	4.89	0.45
Cash assistance payments.....	3.97	14.12	8.61	3.21	1.47	2.85	2.54	0.44
Hospitals.....	7.29	20.44	11.80	4.79	4.27	7.19	4.17	3.35
Other than capital outlay.....	6.69	19.80	11.13	4.19	3.47	6.69	3.64	2.76
Health.....	1.63	4.46	3.25	1.77	2.27	1.91	1.21	0.32
Police protection.....	13.91	27.31	19.21	14.82	13.92	12.78	12.19	8.74
Fire protection.....	9.17	12.89	12.80	11.46	12.01	12.03	11.12	5.58
Sewerage.....	8.81	7.27	10.67	11.38	10.18	9.60	7.89	8.46
Other than capital outlay.....	2.54	1.96	3.77	2.82	3.04	2.65	2.72	2.33
Sanitation other than sewerage.....	5.82	11.16	7.08	6.10	7.12	5.55	5.51	3.73
Parks and recreation.....	6.29	9.20	10.80	8.74	9.48	7.34	6.34	3.50
Housing and urban renewal.....	5.36	15.26	7.64	4.16	8.55	6.23	4.97	1.46
Other than capital outlay.....	1.56	6.21	1.98	1.25	1.32	1.09	0.83	0.26
Libraries.....	2.06	3.59	2.65	2.48	2.04	2.64	2.36	1.17
Financial administration.....	2.32	3.28	3.05	2.40	2.35	2.45	2.19	1.85
General control.....	3.79	6.42	4.94	2.75	3.19	2.93	2.98	3.24
General public buildings.....	2.07	3.02	3.08	1.98	3.28	2.52	1.95	1.40
Other than capital outlay.....	1.39	2.41	1.76	0.94	1.09	1.37	1.15	1.14
Interest on general debt.....	4.79	10.60	6.01	5.54	6.15	4.37	3.91	2.63
All other.....	12.47	22.69	18.99	15.28	15.01	15.01	13.14	6.42
Water supply revenue.....	13.51	11.02	16.39	14.39	14.67	13.57	12.70	13.65
Water supply expenditure.....	15.07	13.24	18.03	15.22	14.28	14.05	12.79	15.79
Current operation.....	7.21	5.26	7.74	6.69	7.07	7.13	6.61	7.99
Capital outlay.....	6.18	5.72	8.83	6.41	5.05	5.77	4.99	6.15
Interest on debt.....	1.68	2.26	1.46	2.12	2.16	1.15	1.19	1.63
Other utility revenue.....	17.09	28.94	13.87	11.29	11.30	17.86	10.57	16.68
Other utility expenditure.....	17.32	39.68	12.72	10.31	7.24	17.47	10.91	14.37
Current operation.....	12.00	26.29	9.22	7.40	4.79	10.97	6.16	10.79
Capital outlay.....	4.13	9.19	2.92	1.43	1.89	5.74	4.17	3.05
Interest on debt.....	1.19	4.20	0.58	1.48	0.57	0.76	0.58	0.55
Total expenditure for personal services	73.23	161.30	101.71	73.13	70.88	78.07	66.21	38.86
Gross debt outstanding.....	257.99	580.71	295.54	304.85	289.38	233.29	193.25	152.52
Long-term.....	238.66	523.65	273.95	285.83	269.00	210.20	176.92	146.14
Full faith and credit.....	151.02	364.78	199.53	169.01	151.82	138.21	104.74	79.89
Utility debt only.....	42.42	150.74	26.04	33.08	24.92	15.60	13.86	24.53
Nonguaranteed.....	87.63	158.88	74.42	116.82	117.19	71.99	72.18	66.23
Utility debt only.....	47.90	47.88	43.81	77.27	57.79	44.25	43.49	45.03
Short-term.....	19.33	57.06	21.59	19.03	20.37	23.09	16.33	6.36
Long-term debt issued.....	31.56	54.71	28.93	46.32	45.18	26.13	24.75	23.55
Long-term debt retired.....	15.99	30.96	16.59	12.72	32.20	12.30	13.41	11.28

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64
(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Phoenix
Population, 1960.....	340,887	58,088	72,365	202,779	134,393	63,370	439,170
Date of end of fiscal year.....	Aug. 31	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30	June 30
✓ General revenue.....	21,711	4,625	8,602	14,947	7,573	6,063	41,379
✓ Intergovernmental revenue.....	3,751	280	341	1,961	258	913	11,507
✓ From State government.....	723	87	128	429	224	105	9,179
From Federal Government.....	434	174	-	527	-	-	861
From local governments.....	2,594	19	213	1,004	34	808	1,467
General revenue from own sources.....	17,960	4,345	8,261	12,986	7,315	5,150	29,872
✓ Taxes.....	11,485	3,485	6,234	7,862	6,184	1,367	18,390
✓ Property.....	6,115	627	1,285	1,305	1,685	515	11,714
✓ General sales and gross receipts.....	-	-	3,175	2,505	1,595	-	4,950
✓ Selective sales and gross receipts.....	1,299	362	571	1,748	811	237	423
✓ Other.....	4,071	2,496	1,203	2,304	2,093	615	1,303
✓ Current charges.....	2,311	412	663	4,163	309	3,389	4,299
Miscellaneous general revenue.....	4,164	448	1,364	961	822	394	7,183
General expenditure, all functions.....	21,226	3,659	8,037	24,680	8,345	6,346	47,679
✓ Capital outlay.....	5,006	692	1,851	13,030	1,913	405	19,580
✓ Other.....	16,220	2,967	6,186	11,650	6,432	5,941	28,099
✓ Education.....	86	-	975	-	30	259	-
✓ Other than capital outlay.....	86	-	975	-	30	259	-
✓ Highways.....	4,818	428	1,758	1,769	1,963	680	3,656
✓ Other than capital outlay.....	1,278	405	475	948	957	510	2,339
✓ Public welfare.....	3	13	14	21	70	4	-
Cash assistance payments.....	-	-	-	-	-	-	-
✓ Hospitals.....	-	-	48	5,153	-	3,205	-
✓ Other than capital outlay.....	-	-	48	2,774	-	3,205	-
✓ Health.....	543	41	70	129	105	69	-
✓ Police protection.....	3,463	478	939	1,860	1,108	558	5,898
✓ Fire protection.....	2,707	430	675	1,375	1,330	384	3,128
✓ Sewerage.....	553	327	491	2,137	-	267	14,702
✓ Other than capital outlay.....	391	128	136	426	-	119	1,104
✓ Sanitation other than sewerage.....	1,445	295	611	682	560	339	3,977
✓ Parks and recreation.....	855	157	392	4,292	736	73	3,145
✓ Housing and urban renewal.....	218	-	-	-	-	-	2,357
✓ Other than capital outlay.....	218	-	-	-	-	-	479
Libraries.....	809	271	79	388	77	18	899
✓ Financial administration.....	678	38	153	213	438	70	916
✓ General control.....	444	101	309	288	178	90	1,169
General public buildings.....	329	81	4	173	65	18	706
✓ Other than capital outlay.....	249	64	4	173	65	16	552
✓ Interest on general debt.....	1,536	651	590	1,305	301	178	2,837
All other.....	2,739	350	929	4,895	1,384	135	4,289
✓ Water supply revenue.....	7,475	701	1,505	3,615	2,545	1,365	9,668
✓ Water supply expenditure.....	5,948	595	3,518	4,513	1,511	853	17,667
✓ Current operation.....	2,635	313	441	1,605	810	328	3,992
✓ Capital outlay.....	1,378	149	2,817	1,703	250	328	12,238
✓ Interest on debt.....	1,935	133	260	1,205	451	197	1,437
✓ Other utility revenue.....	-	-	(*)9,190	-	-	-	-
✓ Other utility expenditure.....	-	-	9,341	-	-	-	-
✓ Current operation.....	-	-	5,880	-	-	-	-
✓ Capital outlay.....	-	-	3,223	-	-	-	-
✓ Interest on debt.....	-	-	238	-	-	-	-
✓ Total expenditure for personal services.....	11,548	1,715	3,815	7,285	4,505	3,885	19,529
✓ Gross debt outstanding.....	98,524	18,352	32,185	73,455	20,570	10,268	150,928
✓ Long-term.....	97,824	18,250	29,550	72,450	20,250	10,150	150,928
✓ Full faith and credit.....	46,190	10,415	12,700	13,200	5,700	4,805	52,675
✓ Utility debt only.....	384	-	-	3,400	-	1,890	5,505
✓ Nonguaranteed.....	51,634	7,835	16,850	59,250	14,550	5,345	98,253
✓ Utility debt only.....	50,497	2,925	14,495	34,050	10,950	3,215	60,164
✓ Short-term.....	700	102	2,635	1,005	320	118	-
✓ Long-term debt issued.....	800	-	5,305	18,050	-	571	27,479
✓ Long-term debt retired.....	4,149	421	1,665	7,045	1,155	902	7,189
Exhibit: City contributions to own retirement systems.....	1,557	54	-	150	360	79	1,951

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
 Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	ARIZONA-- Con.	ARKANSAS			CALIFORNIA		
	Tucson	Ft. Smith	Little Rock	North Little Rock	Alameda	Alhambra	Anaheim
Population, 1960.....	212,892	52,991	107,813	58,032	63,855	54,807	104,184
Date of end of fiscal year.....	June 30	Dec. 31	Dec. 31	Dec. 31	June 30	June 30	June 30
General revenue.....	19,938	2,775	7,581	3,790	4,027	5,144	10,556
Intergovernmental revenue.....	5,360	565	1,532	1,986	990	780	1,660
From State government.....	4,514	532	1,055	597	831	728	1,501
From Federal Government.....	761	33	250	1,265	-	-	-
From local governments.....	85	-	227	124	159	52	159
General revenue from own sources.....	14,578	2,210	6,049	1,804	3,037	4,364	8,896
Taxes.....	9,377	1,062	3,079	769	2,310	3,323	6,927
Property.....	4,188	652	1,855	596	1,665	1,764	2,742
General sales and gross receipts.....	4,212	-	-	-	466	1,219	3,076
Selective sales and gross receipts.....	423	166	487	63	21	53	377
Other.....	554	244	737	110	158	287	732
Current charges.....	2,023	680	2,122	695	487	823	1,409
Miscellaneous general revenue.....	3,178	468	848	340	240	218	560
General expenditure, all functions.....	21,754	2,556	8,022	6,082	4,263	4,822	12,319
Capital outlay.....	6,157	424	2,710	3,253	657	525	2,976
Other.....	15,597	2,132	5,312	2,829	3,606	4,297	9,343
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	3,051	289	2,068	560	956	971	2,281
Other than capital outlay.....	1,380	284	845	463	474	603	928
Public welfare.....	-	-	-	-	5	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Health.....	-	53	204	289	43	32	13
Police protection.....	2,451	426	1,109	619	678	832	2,003
Fire protection.....	2,099	371	1,007	497	804	820	1,180
Sewerage.....	745	142	291	684	46	42	453
Other than capital outlay.....	366	24	203	131	34	42	36
Sanitation other than sewerage.....	2,119	277	430	211	61	377	613
Parks and recreation.....	1,951	150	490	198	654	319	1,382
Housing and urban renewal.....	71	-	-	2,037	123	-	4
Other than capital outlay.....	66	-	-	72	123	-	-
Libraries.....	622	-	210	296	188	274	604
Financial administration.....	735	8	120	43	114	189	330
General control.....	558	100	257	311	171	150	535
General public buildings.....	442	11	64	-	51	45	974
Other than capital outlay.....	390	9	55	-	51	45	449
Interest on general debt.....	622	99	343	230	35	8	209
All other.....	6,288	630	1,430	108	334	763	1,738
Water supply revenue.....	3,866	1,215	2,565	1,115	-	744	2,603
Water supply expenditure.....	7,421	1,123	2,481	1,253	-	736	4,348
Current operation.....	2,639	354	733	739	-	494	1,270
Capital outlay.....	3,703	628	1,228	354	-	238	2,938
Interest on debt.....	1,079	141	520	160	-	4	140
Other utility revenue ¹	-	-	-	(E) 3,535	(E) 3,205	-	(E) 8,206
Other utility expenditure.....	-	-	-	2,239	2,182	-	6,671
Current operation.....	-	-	-	1,825	2,182	-	4,980
Capital outlay.....	-	-	-	335	-	-	1,600
Interest on debt.....	-	-	-	79	-	-	91
Total expenditure for personal services.....	10,323	1,575	3,965	2,265	3,460	3,089	7,223
Gross debt outstanding.....	46,943	6,555	21,650	15,345	1,553	488	19,490
Long-term.....	46,397	6,555	21,650	11,950	1,409	488	19,490
Full faith and credit.....	6,186	1,830	4,800	1,500	680	306	19,490
Utility debt only.....	-	200	-	-	-	-	-
Nonguaranteed.....	40,211	4,725	16,850	10,450	729	182	10,941
Utility debt only.....	24,280	4,155	12,550	6,710	-	162	-
Short-term.....	546	-	-	3,395	144	-	-
Long-term debt issued.....	7,588	588	-	208	-	-	6,600
Long-term debt retired.....	2,063	544	1,085	378	167	72	860
Exhibit: City contributions to own retire- ment systems.....	743	79	302	123	443	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Bakersfield	Berkeley	Burbank	Compton	Downey	Fresno	Fullerton
Population, 1960.....	56,848	111,268	90,155	71,812	82,505	133,929	56,180
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	7,243	11,742	9,650	4,073	4,235	17,950	5,250
Intergovernmental revenue.....	969	1,858	1,713	961	1,157	1,981	568
From State government.....	917	1,381	1,625	875	1,083	1,275	568
From Federal Government.....	-	131	-	-	-	684	-
From local governments.....	52	346	88	86	74	22	-
General revenue from own sources.....	6,274	9,884	7,937	3,112	3,078	15,969	4,682
Taxes.....	5,565	7,397	6,218	2,614	2,503	10,649	3,797
Property.....	3,026	5,034	3,949	961	500	6,366	2,293
General sales and gross receipts.....	2,074	1,735	1,846	1,416	1,619	3,285	1,084
Selective sales and gross receipts.....	135	90	58	44	93	106	65
Other.....	330	538	365	193	291	892	355
Current charges.....	460	1,952	1,066	174	181	4,111	619
Miscellaneous general revenue.....	249	535	653	324	394	1,209	266
General expenditure, all functions.....	5,939	11,632	10,282	3,832	4,166	19,880	5,072
Capital outlay.....	564	2,134	1,315	258	846	6,032	789
Other.....	5,375	9,498	8,967	3,574	3,320	13,848	4,283
Education.....	-	-	2	1	-	-	-
Other than capital outlay.....	-	-	2	1	-	-	-
Highways.....	540	1,316	1,331	861	721	3,635	718
Other than capital outlay.....	379	677	724	832	686	1,626	280
Public welfare.....	-	-	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	13	-	-	-	-	-
Other than capital outlay.....	-	13	-	-	-	-	-
Health.....	2	553	6	5	-	91	15
Police protection.....	1,348	1,579	1,886	1,124	1,054	2,510	1,020
Fire protection.....	1,103	1,861	1,162	669	822	2,181	645
Sewerage.....	359	776	227	49	23	611	76
Other than capital outlay.....	167	256	167	49	23	577	32
Sanitation other than sewerage.....	378	844	547	63	10	1,342	260
Parks and recreation.....	643	1,623	1,191	290	-	1,900	629
Housing and urban renewal.....	-	67	-	-	-	2,730	-
Other than capital outlay.....	-	65	-	-	-	187	-
Libraries.....	-	475	692	-	136	-	300
Financial administration.....	107	456	437	116	109	338	136
General control.....	273	389	561	182	239	699	275
General public buildings.....	62	256	199	35	73	319	162
Other than capital outlay.....	52	121	150	34	67	309	110
Interest on general debt.....	170	96	108	-	-	382	10
All other.....	954	1,328	1,933	437	979	3,142	826
Water supply revenue.....	-	-	1,497	599	179	2,342	1,301
Water supply expenditure.....	-	-	1,202	546	167	2,092	1,118
Current operation.....	-	-	952	436	166	1,288	762
Capital outlay.....	-	-	250	102	-	785	150
Interest on debt.....	-	-	-	8	1	19	206
Other utility revenue ¹	(T) 247	-	(E) 7,081	-	-	(T) 669	-
Other utility expenditure.....	290	-	10,301	-	-	748	-
Current operation.....	286	-	4,079	-	-	748	-
Capital outlay.....	-	-	6,082	-	-	-	-
Interest on debt.....	4	-	140	-	-	-	-
Total expenditure for personal services.....	4,352	7,258	9,087	2,545	2,375	10,236	3,217
Gross debt outstanding.....	5,456	2,752	13,985	340	36	31,415	4,926
Long-term.....	5,456	2,752	13,985	340	36	22,775	4,926
Full faith and credit.....	5,035	1,480	13,190	340	-	8,941	4,926
Utility debt only.....	120	-	9,275	340	-	351	4,060
Nonguaranteed.....	421	1,272	795	-	36	13,834	-
Utility debt only.....	-	-	-	-	36	8,640	-
Short-term.....	-	-	-	-	-	-	-
Long-term debt issued.....	-	-	5,000	-	-	11,979	940
Long-term debt retired.....	379	77	629	60	8	474	230
Exhibit: City contributions to own retire- ment systems.....	146	554	-	-	-	1,760	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Garden Grove	Glendale	Hayward	Inglewood	Lakewood	Long Beach	Los Angeles
Population, 1960.....	84,238	119,442	72,700	63,390	67,126	344,168	2,479,015
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	5,360	10,257	6,686	6,662	2,673	52,262	318,407
Intergovernmental revenue.....	1,455	1,727	1,443	1,228	734	5,776	44,821
From State government.....	1,201	1,622	1,287	1,008	670	4,693	34,853
From Federal Government.....	-	-	-	-	-	422	2,050
From local governments.....	254	105	156	220	64	661	7,918
General revenue from own sources.....	3,905	8,530	5,243	5,434	1,939	46,486	273,586
Taxes.....	3,432	6,162	3,640	4,212	1,597	19,103	195,766
Property.....	1,415	3,019	1,751	1,815	248	10,420	114,369
General sales and gross receipts....	1,495	2,641	1,519	1,715	1,215	5,533	50,001
Selective sales and gross receipts....	100	66	97	258	58	1,104	1,525
Other.....	422	436	273	424	76	2,046	29,871
Current charges.....	167	1,447	899	879	49	9,738	40,823
Miscellaneous general revenue.....	306	921	704	343	293	17,645	36,997
General expenditure, all functions.....	5,087	10,244	6,133	6,065	2,424	51,140	279,704
Capital outlay.....	1,076	1,310	1,195	697	457	18,531	61,776
Other.....	4,011	8,934	4,938	5,368	1,967	32,609	217,928
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,110	2,114	1,277	1,014	502	4,401	35,849
Other than capital outlay.....	564	1,785	504	840	356	1,597	18,015
Public welfare.....	-	-	-	-	-	-	155
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	-	-	-	-	3,004
Other than capital outlay.....	-	-	-	-	-	-	2,985
Health.....	-	58	11	10	4	856	7,029
Police protection.....	1,075	1,633	840	1,112	490	7,033	60,812
Fire protection.....	743	1,646	784	838	-	5,643	36,197
Sewerage.....	-	108	476	26	124	681	21,524
Other than capital outlay.....	-	108	472	26	-	370	4,508
Sanitation other than sewerage.....	72	665	-	712	51	2,151	17,859
Parks and recreation.....	685	877	163	634	750	6,716	20,343
Housing and urban renewal.....	-	-	-	-	-	28	4,664
Other than capital outlay.....	-	-	-	-	-	28	905
Libraries.....	180	556	355	407	-	1,335	7,683
Financial administration.....	166	105	163	128	80	1,041	5,624
General control.....	345	403	282	209	104	1,052	6,532
General public buildings.....	93	259	80	152	135	463	6,300
Other than capital outlay.....	29	53	80	144	118	457	5,539
Interest on general debt.....	-	125	289	4	-	864	8,855
All other.....	618	1,695	1,413	819	184	18,876	37,274
Water supply revenue.....	944	1,902	1,338	993	935	5,416	38,089
Water supply expenditure.....	928	1,683	1,588	770	1,119	5,016	46,434
Current operation.....	642	1,171	1,148	591	408	3,305	20,107
Capital outlay.....	270	495	290	179	484	1,457	22,389
Interest on debt.....	16	17	150	-	227	254	3,938
Other utility revenue ¹	-	(E) 7,531	-	-	-	(G) 17,505	(E) 145,592
Other utility expenditure.....	-	8,891	-	-	-	15,475	167,410
Current operation.....	-	3,448	-	-	-	13,865	73,251
Capital outlay.....	-	5,295	-	-	-	1,606	83,587
Interest on debt.....	-	148	-	-	-	4	10,572
Total expenditure for personal services.....	3,244	8,826	3,349	3,810	945	29,076	275,373
Gross debt outstanding.....	520	15,354	14,429	54	5,415	31,590	820,069
Long-term.....	520	15,354	14,429	54	5,415	31,590	784,069
Full faith and credit.....	520	3,065	11,289	-	-	31,590	229,105
Utility debt only.....	520	-	4,881	-	-	7,630	12,990
Nonguaranteed.....	-	12,289	3,140	54	5,415	-	554,964
Utility debt only.....	-	11,910	-	-	5,415	-	519,954
Short-term.....	-	-	-	-	-	-	36,000
Long-term debt issued.....	-	-	2,588	-	-	-	71,500
Long-term debt retired.....	35	1,050	487	20	85	2,190	36,895
Exhibit: City contributions to own retire- ment systems.....	-	-	-	-	-	-	41,575

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Norwalk	Oakland	Palo Alto	Pasadena	Pomona	Richmond	Riverside
Population, 1960.....	88,739	367,548	52,287	116,407	67,157	71,854	84,332
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	2,537	50,026	7,074	13,730	6,753	10,178	9,294
Intergovernmental revenue.....	1,048	7,781	504	2,627	958	2,023	1,632
From State government.....	981	5,155	504	2,112	893	1,108	1,377
From Federal Government.....	-	1,900	-	-	-	624	-
From local governments.....	67	726	-	515	65	291	255
General revenue from own sources.....	1,489	42,245	6,570	11,103	5,795	8,155	7,662
Taxes.....	1,127	31,249	3,802	8,285	4,438	6,510	4,323
Property.....	184	21,698	2,132	4,549	2,476	4,728	2,072
General sales and gross receipts....	735	7,694	1,566	3,256	1,583	1,360	1,738
Selective sales and gross receipts..	79	348	-	157	74	110	57
Other.....	129	1,509	104	323	305	312	456
Current charges.....	38	7,272	1,470	1,925	773	440	2,701
Miscellaneous general revenue.....	324	3,724	1,298	893	584	1,205	638
General expenditure, all functions.....	3,116	42,230	7,113	13,814	6,822	8,888	8,522
Capital outlay.....	1,647	9,616	1,560	571	1,279	1,262	1,247
Other.....	1,469	32,614	5,553	13,243	5,543	7,626	7,275
Education.....	-	3	-	2	-	-	-
Other than capital outlay.....	-	3	-	2	-	-	-
Highways.....	817	5,022	863	2,073	853	1,510	1,277
Other than capital outlay.....	383	2,630	560	1,875	551	956	1,208
Public welfare.....	5	6	-	69	11	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	391	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Health.....	-	-	-	-	-	-	-
Police protection.....	-	19	-	453	71	46	12
Fire protection.....	495	7,951	706	1,952	1,257	1,548	1,532
Sewerage.....	-	6,718	892	1,745	1,305	1,579	1,033
Other than capital outlay.....	22	1,925	337	79	99	216	302
Sanitation other than sewerage.....	22	763	201	65	28	182	253
Parks and recreation.....	32	534	704	1,081	546	35	710
Housing and urban renewal.....	26	4,776	1,201	2,104	618	994	677
Other than capital outlay.....	-	2,592	-	66	-	666	-
Libraries.....	-	476	-	66	-	157	-
Financial administration.....	-	1,489	350	812	437	372	915
General control.....	55	926	149	409	110	206	349
General public buildings.....	196	983	191	549	223	370	364
Other than capital outlay.....	1,233	1,153	118	335	108	324	36
Interest on general debt.....	23	515	116	333	55	317	36
All other.....	235	1,101	324	165	162	397	294
Water supply revenue.....	-	7,032	887	1,920	1,022	625	1,021
Water supply expenditure.....	57	-	2,125	2,865	1,414	-	2,348
Current operation.....	73	-	1,506	2,303	1,299	-	2,557
Capital outlay.....	36	-	1,111	2,043	663	-	1,121
Interest on debt.....	37	-	386	260	535	-	1,281
Other utility revenue ¹	-	-	9	-	101	-	155
Other utility expenditure.....	-	-	(*) 7,708	(E) 8,273	-	-	(E) 6,272
Current operation.....	-	-	5,733	9,200	-	-	5,332
Capital outlay.....	-	-	4,665	4,354	-	-	3,840
Interest on debt.....	-	-	1,023	4,477	-	-	1,492
Total expenditure for personal services.....	-	-	45	369	-	-	-
Gross debt outstanding.....	527	25,777	4,337	12,294	4,172	5,462	6,436
Long-term.....	-	41,303	11,330	20,580	7,616	14,470	11,810
Full faith and credit.....	-	35,322	11,330	20,580	7,616	7,395	11,810
Utility debt only.....	-	23,422	11,330	7,880	4,535	7,064	5,985
Nonguaranteed.....	-	-	2,316	-	1	-	-
Utility debt only.....	-	11,900	-	12,700	3,081	331	5,825
Short-term.....	-	5,981	-	12,700	3,080	-	4,250
Long-term debt issued.....	-	4,750	-	-	-	7,075	-
Long-term debt retired.....	-	1,713	824	859	215	293	420
Exhibit: City contributions to own retire- ment systems.....	-	5,144	-	981	-	265	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Sacramento	San Bernardino	San Diego	San Francisco	San Jose	San Leandro	San Mateo
Population, 1960.....	191,667	91,922	573,224	740,316	204,196	65,962	69,870
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	25,988	9,146	57,228	212,865	30,848	5,816	7,580
Intergovernmental revenue.....	3,656	1,215	9,240	57,925	7,611	973	1,716
From State government.....	2,858	1,141	6,902	56,475	4,360	832	1,512
From Federal Government.....	788	65	1,850	1,231	1,944	-	-
From local governments.....	10	9	488	219	1,307	141	204
General revenue from own sources.....	22,332	7,931	47,988	154,940	23,237	4,843	5,864
Taxes.....	13,257	5,581	28,240	123,417	16,181	4,230	4,437
Property.....	8,181	2,408	17,591	100,935	9,365	1,795	2,549
General sales and gross receipts.....	4,287	2,407	8,340	18,395	5,245	2,190	1,446
Selective sales and gross receipts.....	88	111	714	1,760	455	58	97
Other.....	701	655	1,595	2,327	1,116	187	345
Current charges.....	4,439	1,660	8,053	17,881	3,296	425	410
Miscellaneous general revenue.....	4,636	690	11,695	13,642	3,760	188	1,017
General expenditure, all functions.....	22,231	8,501	65,311	182,230	36,886	5,595	7,304
Capital outlay.....	3,513	834	26,197	22,641	18,106	1,351	2,438
Other.....	18,718	7,667	39,114	159,589	18,780	4,244	4,866
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	2,021	1,605	7,167	6,874	4,397	930	2,153
Other than capital outlay.....	1,674	1,097	2,829	3,836	829	451	421
Public welfare.....	-	-	15	42,466	-	-	-
Cash assistance payments.....	-	-	-	29,647	-	-	-
Hospitals.....	-	-	-	19,444	-	-	-
Other than capital outlay.....	-	-	-	18,732	-	-	-
Health.....	187	20	119	4,907	1,941	1	-
Police protection.....	3,155	1,564	8,073	18,362	3,236	755	873
Fire protection.....	3,112	1,279	5,083	16,630	3,469	689	952
Sewerage.....	1,111	297	11,687	3,997	9,235	223	235
Other than capital outlay.....	1,087	263	2,092	2,576	1,078	188	187
Sanitation other than sewerage.....	1,686	712	2,646	3,062	813	198	219
Parks and recreation.....	2,649	551	6,028	14,838	2,413	692	594
Housing and urban renewal.....	2,744	166	-	3,963	3,094	488	-
Other than capital outlay.....	500	69	-	1,904	200	80	-
Libraries.....	646	325	1,646	2,311	802	256	277
Financial administration.....	589	170	1,002	5,054	320	141	184
General control.....	584	285	1,495	7,722	981	198	431
General public buildings.....	757	122	10,493	4,071	548	83	183
Other than capital outlay.....	533	86	331	3,673	495	41	64
Interest on general debt.....	998	230	1,998	3,839	1,735	110	103
All other.....	1,992	1,175	7,859	24,690	3,902	831	1,100
Water supply revenue.....	2,776	1,405	12,531	24,825	98	-	-
Water supply expenditure.....	8,077	1,806	12,441	37,355	249	-	-
Current operation.....	2,319	870	6,580	7,333	41	-	-
Capital outlay.....	4,959	936	5,152	28,421	208	-	-
Interest on debt.....	799	-	709	1,601	-	-	-
Other utility revenue ¹	(T) 1,621	(T) 317	-	(T) 20,060	-	-	-
Other utility expenditure.....	1,365	360	-	25,241	-	-	-
Current operation.....	1,195	360	-	24,902	-	-	-
Capital outlay.....	151	-	-	332	-	-	-
Interest on debt.....	19	-	-	7	-	-	-
Total expenditure for personal services.....	15,546	6,008	29,344	122,875	13,152	2,699	3,334
Gross debt outstanding.....	62,069	7,880	85,176	248,610	59,937	3,335	4,078
Long-term.....	48,619	5,005	85,176	223,175	54,528	3,335	4,078
Full faith and credit.....	4,641	1,435	28,788	223,136	51,740	3,335	2,052
Utility debt only.....	1,146	-	11,440	91,303	-	-	-
Nonguaranteed.....	43,978	3,570	56,388	39	2,788	-	2,026
Utility debt only.....	21,500	-	13,050	-	-	-	-
Short-term.....	13,450	2,875	-	25,435	5,409	-	-
Long-term debt issued.....	10,094	-	-	1,285	4,485	1,216	1,000
Long-term debt retired.....	3,821	158	3,700	27,222	3,172	156	216
Exhibit: City contributions to own retire- ment systems.....	1,681	-	3,473	15,488	1,348	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	CALIFORNIA--Con.						
	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	South Gate	Stockton	Sunnyvale
Population, 1960.....	100,350	58,768	58,880	83,249	53,831	86,321	52,898
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	9,392	6,319	7,371	10,349	3,867	12,670	7,667
Intergovernmental revenue.....	1,688	933	1,657	1,255	664	3,029	1,346
From State government.....	1,394	619	1,316	1,060	657	1,131	1,157
From Federal Government.....	-	91	195	24	-	1,406	189
From local governments.....	294	223	146	171	7	492	-
General revenue from own sources.....	7,704	5,386	5,714	9,094	3,203	9,641	6,321
Taxes.....	6,569	4,187	3,320	5,711	2,365	7,471	3,506
Property.....	2,751	2,114	2,039	2,990	747	4,831	2,362
General sales and gross receipts.....	3,159	1,633	1,093	2,031	1,280	2,074	823
Selective sales and gross receipts.....	102	89	8	59	110	94	85
Other.....	557	351	180	631	228	472	236
Current charges.....	417	671	1,032	2,475	509	1,300	1,014
Miscellaneous general revenue.....	718	528	1,362	908	329	870	1,801
General expenditure, all functions.....	9,082	5,743	9,205	12,812	3,319	12,721	9,977
Capital outlay.....	2,247	1,444	4,099	3,563	140	3,679	4,991
Other.....	6,835	4,299	5,106	9,249	3,179	9,042	4,986
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	2,079	1,369	1,542	817	528	963	3,401
Other than capital outlay.....	861	397	260	474	503	653	481
Public welfare.....	-	-	-	10	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Health.....	-	-	-	2	-	84	-
Police protection.....	1,536	831	829	1,775	771	1,516	1,384
Fire protection.....	1,404	761	645	958	576	1,567	-
Sewerage.....	49	112	489	752	13	2,756	405
Other than capital outlay.....	45	28	260	575	13	380	196
Sanitation other than sewerage.....	437	90	426	793	206	371	-
Parks and recreation.....	1,488	946	682	1,244	391	945	1,297
Housing and urban renewal.....	-	-	1,649	2,387	-	1,164	780
Other than capital outlay.....	-	-	390	1,316	-	263	121
Libraries.....	410	384	189	832	-	542	214
Financial administration.....	299	252	291	330	96	190	243
General control.....	271	192	234	307	120	423	266
General public buildings.....	253	33	783	116	120	68	56
Other than capital outlay.....	196	-	50	116	120	68	56
Interest on general debt.....	25	64	592	302	9	501	593
All other.....	831	709	854	2,187	489	1,631	1,338
Water supply revenue.....	1,480	1,267	1,048	1,367	607	75	1,812
Water supply expenditure.....	2,063	1,589	1,063	1,096	471	106	1,454
Current operation.....	640	583	503	650	406	25	682
Capital outlay.....	1,314	947	524	371	65	81	712
Interest on debt.....	109	59	36	75	-	-	60
Other utility revenue ¹	-	-	(E) 4,289	(T) 2,077	-	-	-
Other utility expenditure.....	-	-	3,411	1,964	-	-	-
Current operation.....	-	-	2,795	1,637	-	-	-
Capital outlay.....	-	-	598	327	-	-	-
Interest on debt.....	-	-	18	-	-	-	-
Total expenditure for personal services.....	5,071	4,110	3,793	7,456	2,226	5,852	3,275
Gross debt outstanding.....	5,920	4,537	20,926	13,657	275	16,817	20,617
Long-term.....	5,920	4,537	17,241	8,200	275	12,500	18,362
Full faith and credit.....	930	4,537	10,263	6,609	274	10,686	17,417
Utility debt only.....	-	2,227	503	2,445	-	-	690
Nonguaranteed.....	4,990	-	6,978	1,591	1	1,814	945
Utility debt only.....	4,990	-	1,115	-	1	-	505
Short-term.....	-	-	3,685	5,457	-	4,317	2,255
Long-term debt issued.....	2,000	-	348	45	169	59	3,470
Long-term debt retired.....	140	365	440	1,024	32	693	726
Exhibit: City contributions to own retirement systems.....	-	135	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	CALIFORNIA--Con.			COLORADO			CONNECTICUT
	Torrance	Vallejo	West Covina	Colorado Springs	Denver	Pueblo	Bridgeport
Population, 1960.....	100,991	60,877	50,645	70,194	493,887	91,181	156,748
Date of end of fiscal year.....	June 30	June 30	June 30	Dec. 31	Dec. 31	Dec. 31	March 31
General revenue.....	8,876	3,503	3,544	7,611	85,072	4,926	30,167
Intergovernmental revenue.....	1,828	823	811	28,585	28,585	395	5,388
From State government.....	1,364	762	705	348	25,496	368	3,363
From Federal Government.....	182	-	-	423	2,494	-	1,833
From local governments.....	282	61	106	70	595	2,736	192
General revenue from own sources.....	7,048	2,680	2,733	6,770	56,487	4,531	24,779
Taxes.....	5,867	2,161	2,188	2,402	42,134	3,362	21,027
Property.....	3,219	1,107	852	1,945	23,317	2,045	20,892
General sales and gross receipts.....	1,991	814	1,063	-	13,721	797	-
Selective sales and gross receipts.....	142	45	89	201	3,351	345	-
Other.....	515	195	184	256	1,745	175	135
Current charges.....	718	182	133	2,879	8,843	514	2,090
Miscellaneous general revenue.....	463	337	412	1,489	5,510	655	1,662
General expenditure, all functions.....	8,803	3,640	3,239	7,791	81,098	4,364	34,719
Capital outlay.....	1,697	900	669	1,899	10,711	280	10,902
Other.....	7,106	2,740	2,570	5,892	70,387	4,084	23,817
Education.....	-	-	-	-	-	-	13,532
Other than capital outlay.....	-	-	-	-	-	-	8,726
Highways.....	1,713	612	848	1,144	5,452	746	889
Other than capital outlay.....	859	533	369	550	2,243	641	748
Public welfare.....	-	-	-	10	25,460	-	510
Cash assistance payments.....	-	-	-	-	19,869	-	134
Hospitals.....	-	-	-	1,580	5,041	-	1,190
Other than capital outlay.....	-	-	-	1,535	4,988	-	1,117
Health.....	-	4	2	100	1,553	62	582
Police protection.....	1,432	618	560	998	7,675	875	2,493
Fire protection.....	1,175	650	504	684	5,053	821	3,105
Sewerage.....	62	-	-	704	822	168	822
Other than capital outlay.....	62	-	-	338	779	134	512
Sanitation other than sewerage.....	500	-	73	55	3,108	133	1,027
Parks and recreation.....	1,027	582	326	660	4,377	354	1,660
Housing and urban renewal.....	-	239	-	-	1,178	-	4,129
Other than capital outlay.....	-	65	-	-	330	-	226
Libraries.....	207	163	-	168	1,953	109	538
Financial administration.....	180	63	37	191	2,758	71	526
General control.....	379	168	255	136	4,296	137	256
General public buildings.....	255	100	55	338	689	70	209
Other than capital outlay.....	237	47	41	223	683	70	168
Interest on general debt.....	29	136	-	54	1,015	39	489
All other.....	1,844	305	579	969	10,668	779	2,762
Water supply revenue.....	1,337	1,494	-	2,695	11,995	1,965	-
Water supply expenditure.....	1,302	924	-	3,780	18,454	2,033	-
Current operation.....	937	685	-	1,225	3,805	1,025	-
Capital outlay.....	326	149	-	2,555	10,476	864	-
Interest on debt.....	39	90	-	-	4,173	144	-
Other utility revenue ¹	(T) 205	-	-	(*) 12,810	-	-	-
Other utility expenditure.....	348	-	-	10,641	-	-	-
Current operation.....	298	-	-	7,950	-	-	-
Capital outlay.....	50	-	-	2,070	-	-	-
Interest on debt.....	-	-	-	621	-	-	-
Total expenditure for personal services.....	5,545	2,446	1,779	6,525	40,807	3,265	18,277
Gross debt outstanding.....	2,878	13,402	45	22,850	168,777	6,755	29,107
Long-term.....	2,878	7,152	45	22,850	165,733	6,755	23,669
Full faith and credit.....	2,453	4,710	45	1,100	150,953	100	23,669
Utility debt only.....	1,418	3,660	-	-	133,640	-	-
Nonguaranteed.....	425	2,442	-	21,750	14,780	6,655	-
Utility debt only.....	-	-	-	21,650	-	6,285	-
Short-term.....	-	6,250	-	-	3,044	-	5,438
Long-term debt issued.....	-	1,261	-	22,050	2,152	1,525	8,578
Long-term debt retired.....	134	365	5	25,050	6,160	487	1,668
Exhibit: City contributions to own retire- ment systems.....	-	-	-	59	2,143	158	627

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	CONNECTICUT--Con.						
	Greenwich town	Hartford	Meriden	New Britain	New Haven	Norwalk	Stamford
Population, 1960.....	53,793	162,178	51,850	82,201	152,048	67,775	92,713
Date of end of fiscal year.....	June 30	March 31	Dec. 31	March 31	Dec. 31	Aug. 31	June 30
General revenue.....	17,406	42,304	10,826	15,131	41,288	16,461	24,212
Intergovernmental revenue.....	1,811	6,710	3,221	2,602	14,879	3,569	2,820
From State government.....	1,585	5,115	1,935	2,109	8,065	3,505	2,578
From Federal Government.....	191	1,382	1,253	414	6,661	-	63
From local governments.....	35	213	31	79	149	64	179
General revenue from own sources.....	15,595	35,594	7,605	12,529	26,409	12,892	21,392
Taxes.....	13,972	31,655	5,942	11,510	23,713	12,041	19,609
Property.....	13,882	31,481	5,875	11,407	23,450	11,950	19,504
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	-	-	-	-	-	-
Other.....	90	174	67	103	263	91	105
Current charges.....	1,113	2,667	1,535	587	1,125	378	1,082
Miscellaneous general revenue.....	510	1,272	128	432	1,571	473	701
General expenditure, all functions.....	19,037	37,846	12,819	19,738	36,044	17,159	26,060
Capital outlay.....	5,536	4,241	4,662	6,761	10,192	4,685	5,698
Other.....	13,501	33,605	8,157	12,977	25,852	12,474	20,362
Education.....	8,405	15,093	5,087	5,989	11,080	7,643	13,497
Other than capital outlay.....	7,079	12,763	4,055	5,989	10,250	7,075	10,167
Highways.....	709	1,590	441	223	1,115	1,820	1,279
Other than capital outlay.....	546	1,320	241	223	883	562	1,179
Public welfare.....	348	2,245	115	127	1,427	364	779
Cash assistance payments.....	55	1,320	85	96	478	207	191
Hospitals.....	487	2,190	622	6	-	-	-
Other than capital outlay.....	477	2,169	622	6	-	-	-
Health.....	260	643	109	126	436	130	144
Police protection.....	1,211	3,057	618	1,093	2,697	1,065	1,625
Fire protection.....	496	2,928	391	959	2,929	1,094	1,684
Sewerage.....	3,757	-	1,312	159	785	681	1,290
Other than capital outlay.....	251	-	107	159	384	271	62
Sanitation other than sewerage.....	160	950	113	316	1,140	388	1,090
Parks and recreation.....	816	1,548	232	513	824	878	818
Housing and urban renewal.....	-	728	2,344	6,906	8,566	931	94
Other than capital outlay.....	-	336	294	145	1,175	100	40
Libraries.....	592	586	125	231	395	-	486
Financial administration.....	348	657	126	197	588	168	316
General control.....	220	504	117	199	476	164	276
General public buildings.....	88	578	31	107	416	28	338
Other than capital outlay.....	86	578	31	107	153	15	138
Interest on general debt.....	281	968	248	473	1,375	785	766
All other.....	859	3,581	788	2,114	1,795	1,020	1,578
Water supply revenue.....	-	-	448	1,051	-	-	-
Water supply expenditure.....	-	-	915	601	-	-	-
Current operation.....	-	-	363	505	-	-	-
Capital outlay.....	-	-	472	-	-	-	-
Interest on debt.....	-	-	80	96	-	-	-
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	9,635	25,237	5,715	8,715	19,250	9,175	14,310
Gross debt outstanding.....	8,915	43,028	16,635	26,513	73,000	32,825	29,048
Long-term.....	8,915	36,192	13,950	16,419	41,450	25,450	28,398
Full faith and credit.....	8,915	36,192	13,950	16,419	40,435	25,167	28,398
Utility debt only.....	-	-	2,435	2,843	-	-	-
Nonguaranteed.....	-	-	-	-	1,015	283	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	-	6,836	2,685	10,094	31,550	7,375	650
Long-term debt issued.....	-	9,750	-	-	7,675	2,505	3,585
Long-term debt retired.....	525	2,515	2,285	1,570	2,345	1,725	1,981
Exhibit: City contributions to own retirement systems.....	501	3,083	215	212	1,225	124	215

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	CONNECTICUT--Con.		DELAWARE	DISTRICT OF COLUMBIA	FLORIDA		
	Waterbury	West Hartford town	Wilmington	Washington	Fort Lauderdale	Hialeah	Jacksonville
Population, 1960.....	107,130	62,382	95,827	763,956	83,648	66,972	201,030
Date of end of fiscal year.....	Dec. 31	June 30	June 30	June 30	Aug. 31	Sept. 30	Dec. 31
General revenue.....	19,793	16,595	20,161	346,719	11,685	3,975	14,630
Intergovernmental revenue.....	3,122	1,923	6,726	96,716	108	-	58
From State government.....	2,295	1,922	6,633	-	-	-	1
From Federal Government.....	660	-	36	96,183	96	-	8
From local governments.....	167	1	57	533	12	-	49
General revenue from own sources.....	16,671	14,672	13,435	250,003	11,577	3,975	14,572
Taxes.....	14,326	13,207	9,308	216,659	8,316	3,250	10,339
Property.....	14,250	13,038	8,306	73,957	4,235	1,365	5,435
General sales and gross receipts....	-	-	-	37,539	-	-	-
Selective sales and gross receipts..	-	-	88	42,114	3,159	1,508	4,101
Other.....	76	169	914	63,049	922	377	803
Current charges.....	718	1,005	3,490	21,122	1,275	491	2,815
Miscellaneous general revenue.....	1,627	460	637	12,222	1,986	234	1,418
General expenditure, all functions.....	18,097	15,170	20,197	348,361	12,651	4,327	27,795
Capital outlay.....	2,204	2,198	2,838	84,194	3,874	1,108	3,711
Other.....	15,893	12,972	17,359	264,167	8,777	3,219	24,084
Education.....	6,721	8,714	9,725	71,319	-	-	116
Other than capital outlay.....	6,415	7,579	7,892	62,006	-	-	116
Highways.....	1,112	977	940	54,532	1,736	667	3,285
Other than capital outlay.....	995	790	513	10,559	761	355	2,505
Public welfare.....	540	30	6	29,504	-	17	43
Cash assistance payments.....	540	-	-	12,463	-	-	-
Hospitals.....	-	-	-	42,098	-	-	35
Other than capital outlay.....	-	-	-	41,793	-	-	35
Health.....	206	53	173	8,057	69	-	1,031
Police protection.....	1,593	918	1,822	25,240	1,571	655	4,329
Fire protection.....	1,674	735	1,434	12,307	1,035	432	3,035
Sewerage.....	1,458	249	135	26,678	2,969	54	1,597
Other than capital outlay.....	272	61	135	5,371	453	-	1,065
Sanitation other than sewerage.....	617	419	936	8,622	820	575	2,511
Parks and recreation.....	971	979	629	11,758	1,270	631	3,732
Housing and urban renewal.....	211	-	-	4,038	-	-	-
Other than capital outlay.....	47	-	-	1,753	-	-	-
Libraries.....	413	306	195	4,253	118	32	588
Financial administration.....	416	206	318	5,136	333	70	894
General control.....	406	222	241	10,845	431	161	787
General public buildings.....	121	72	370	3,843	151	477	532
Other than capital outlay.....	121	57	213	3,432	145	81	426
Interest on general debt.....	459	534	950	4,757	620	4	1,405
All other.....	1,181	756	2,323	25,374	1,529	552	3,875
Water supply revenue.....	1,345	-	1,710	7,705	3,045	957	2,635
Water supply expenditure.....	621	-	1,135	9,806	3,020	855	2,165
Current operation.....	319	-	915	6,910	1,505	568	1,855
Capital outlay.....	218	-	112	2,192	1,164	208	268
Interest on debt.....	84	-	108	704	351	79	42
Other utility revenue ¹	-	-	-	-	-	-	(E) 41,150
Other utility expenditure.....	-	-	-	-	-	-	24,819
Current operation.....	-	-	-	-	-	-	14,950
Capital outlay.....	-	-	-	-	-	-	7,434
Interest on debt.....	-	-	-	-	-	-	2,435
Total expenditure for personal services.....	12,050	9,672	13,566	189,844	6,845	2,365	27,250
Gross debt outstanding.....	30,100	19,667	40,412	192,628	40,650	2,295	131,672
Long-term.....	18,850	19,667	40,412	123,937	40,650	2,295	131,500
Full faith and credit.....	18,850	19,667	38,889	102,462	2,200	100	9,000
Utility debt only.....	2,385	-	4,866	-	-	-	160
Nonguaranteed.....	-	-	1,523	21,475	38,450	2,195	122,500
Utility debt only.....	-	-	-	20,290	25,650	2,195	86,825
Short-term.....	11,250	-	-	68,691	-	-	172
Long-term debt issued.....	-	1,611	2,725	10,675	16,050	-	51,550
Long-term debt retired.....	1,425	1,539	1,890	733	943	84	34,550
Exhibit: City contributions to own retirement systems.....	960	518	600	13,979	29	123	2,117

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	FLORIDA--Con.						
	Miami	Miami Beach	Orlando	Pensacola	St. Petersburg	Tampa	West Palm Beach
Population, 1960.....	291,688	63,145	88,136	56,752	181,298	274,970	56,208
Date of end of fiscal year.....	Sept. 30	Sept. 30	Oct. 31	Sept. 30	Sept. 30	Sept. 30	Sept. 30
General revenue.....	34,461	12,985	9,106	4,229	30,567	23,564	6,540
Intergovernmental revenue.....	1,202	49	645	291	36	628	37
From State government.....	8	-	76	-	12	63	3
From Federal Government.....	179	41	533	132	17	31	-
From local governments.....	1,015	8	36	159	7	534	34
General revenue from own sources.....	33,259	12,936	8,461	3,938	30,531	22,937	6,502
Taxes.....	26,338	10,735	5,458	2,640	14,582	15,892	4,928
Property.....	17,950	8,255	2,875	783	8,965	8,605	2,935
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	5,915	1,405	1,929	1,439	4,362	5,402	1,584
Other.....	2,473	1,075	654	418	1,255	1,885	409
Current charges.....	4,587	1,460	1,385	800	12,695	5,048	1,184
Miscellaneous general revenue.....	2,334	741	1,618	498	3,254	1,997	390
General expenditure, all functions.....	33,500	10,422	13,277	7,553	26,653	36,511	5,987
Capital outlay.....	6,149	1,093	5,447	2,576	6,184	17,686	1,444
Other.....	27,351	9,329	7,830	4,977	20,469	18,825	4,543
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	2,881	298	1,372	894	2,514	8,099	666
Other than capital outlay.....	1,995	125	729	409	1,505	2,665	516
Public welfare.....	-	113	-	34	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	193	-	-	7,411	-	-
Other than capital outlay.....	-	193	-	-	6,055	-	-
Health.....	135	77	63	91	319	10	11
Police protection.....	6,224	1,818	1,163	935	1,666	3,808	807
Fire protection.....	4,758	863	760	755	1,535	3,421	590
Sewerage.....	1,639	575	2,091	644	2,904	5,006	265
Other than capital outlay.....	743	559	551	217	1,155	712	265
Sanitation other than sewerage.....	3,790	1,383	902	379	1,803	2,066	513
Parks and recreation.....	6,039	2,344	1,217	410	1,886	4,746	1,313
Housing and urban renewal.....	74	-	-	-	-	2,984	-
Other than capital outlay.....	72	-	-	-	-	368	-
Libraries.....	1,547	280	1,290	128	531	352	80
Financial administration.....	756	393	278	267	614	270	176
General control.....	711	375	367	157	680	471	263
General public buildings.....	89	99	333	131	205	137	64
Other than capital outlay.....	89	99	283	61	86	95	59
Interest on general debt.....	1,865	527	837	533	1,285	2,665	327
All other.....	2,992	1,084	2,607	2,195	3,298	2,476	912
Water supply revenue.....	5,605	1,875	2,065	1,335	3,845	3,925	1,415
Water supply expenditure.....	4,896	1,373	2,104	826	6,471	3,171	1,366
Current operation.....	2,485	1,135	919	472	1,115	1,395	628
Capital outlay.....	1,605	137	1,185	251	4,665	1,247	241
Interest on debt.....	806	101	-	103	691	529	497
Other utility revenue ¹	-	-	(E) 14,550	(G) 4,175	(*) 2,650	-	-
Other utility expenditure.....	-	-	23,307	2,168	3,035	-	-
Current operation.....	-	-	6,375	1,925	2,124	-	-
Capital outlay.....	-	-	14,837	143	775	-	-
Interest on debt.....	-	-	2,095	100	136	-	-
Total expenditure for personal services.....	20,850	7,485	7,695	3,715	14,850	13,950	3,425
Gross debt outstanding.....	79,350	18,650	91,950	19,974	74,991	95,585	21,750
Long-term.....	79,350	18,650	91,950	19,450	74,550	89,650	21,750
Full faith and credit.....	27,000	17,769	9,300	300	9,700	1,500	7,100
Utility debt only.....	-	3,015	-	-	-	600	-
Nonguaranteed.....	52,350	881	82,650	19,150	64,850	88,150	14,650
Utility debt only.....	26,750	-	68,150	5,680	20,625	18,450	13,150
Short-term.....	-	-	-	524	441	5,935	-
Long-term debt issued.....	3,125	100	14,050	2,305	22,050	15,950	-
Long-term debt retired.....	5,035	1,545	2,165	985	1,825	1,855	622
Exhibit: City contributions to own retirement systems.....	2,241	1,270	91	286	1,001	661	499

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	GEORGIA						HAWAII
	Albany	Atlanta	Augusta	Columbus	Macon	Savannah	Honolulu
Population, 1960.....	55,890	487,455	70,626	116,779	69,764	149,245	500,409
Date of end of fiscal year.....	Aug. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	June 30
General revenue.....	2,400	43,026	5,706	6,247	10,422	7,413	77,913
Intergovernmental revenue.....	102	3,420	89	198	540	110	16,367
From State government.....	24	747	31	120	30	64	13,760
From Federal Government.....	78	962	32	-	-	-	2,607
From local governments.....	-	1,711	26	78	510	46	-
General revenue from own sources.....	2,298	39,606	5,617	6,049	9,882	7,303	61,546
Taxes.....	1,385	24,655	3,424	5,151	4,448	5,900	40,127
Property.....	1,065	15,398	2,405	2,905	2,885	4,545	28,923
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts....	79	5,576	519	1,218	650	413	5,470
Other.....	241	3,681	500	1,028	913	942	5,734
Current charges.....	313	7,887	1,467	420	5,149	696	2,933
Miscellaneous general revenue.....	600	7,064	726	478	285	707	18,486
General expenditure, all functions.....	2,716	48,594	5,822	6,601	10,069	6,685	85,897
Capital outlay.....	424	10,567	1,043	1,010	559	690	37,737
Other.....	2,292	38,027	4,779	5,591	9,510	5,995	48,160
Education.....	-	6,635	-	-	-	18	9,749
Other than capital outlay.....	-	6,635	-	-	-	18	4,570
Highways.....	238	5,508	450	655	618	693	10,130
Other than capital outlay.....	130	3,536	334	452	470	355	4,302
Public welfare.....	2	34	23	-	17	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	32	-	-	1,165	5,130	96	1,000
Other than capital outlay.....	32	-	-	1,165	4,965	96	983
Health.....	74	899	3	120	122	353	833
Police protection.....	459	6,043	784	1,252	872	1,113	7,323
Fire protection.....	449	4,779	669	790	812	849	4,710
Sewerage.....	140	3,754	47	351	268	435	10,074
Other than capital outlay.....	138	1,779	-	129	123	378	2,040
Sanitation other than sewerage.....	294	4,948	283	458	517	879	3,466
Parks and recreation.....	214	2,659	289	549	302	449	9,323
Housing and urban renewal.....	-	142	781	-	-	-	4,543
Other than capital outlay.....	-	141	70	-	-	-	1,149
Libraries.....	37	1,094	104	-	86	203	-
Financial administration.....	133	903	251	208	117	280	1,843
General control.....	67	1,133	188	93	141	232	2,510
General public buildings.....	42	236	45	24	27	131	543
Other than capital outlay.....	37	180	45	24	27	67	233
Interest on general debt.....	29	2,765	182	179	301	399	4,249
All other.....	506	7,062	1,723	757	739	555	15,601
Water supply revenue.....	638	8,235	1,555	2,215	1,555	2,455	7,627
Water supply expenditure.....	644	7,090	584	4,164	3,886	1,729	10,903
Current operation.....	233	3,868	375	1,005	852	946	4,644
Capital outlay.....	237	2,458	34	2,869	2,741	498	4,889
Interest on debt.....	174	764	175	290	293	285	1,370
Other utility revenue ¹	(*) 4,870	-	-	-	-	-	-
Other utility expenditure.....	3,518	-	-	-	-	-	-
Current operation.....	2,770	-	-	-	-	-	-
Capital outlay.....	698	-	-	-	-	-	-
Interest on debt.....	50	-	-	-	-	-	-
Total expenditure for personal services.....	2,225	24,525	2,885	4,095	6,515	4,605	33,104
Gross debt outstanding.....	7,715	131,129	15,085	16,150	20,650	21,650	186,873
Long-term.....	7,715	131,129	12,950	16,150	20,650	21,650	172,778
Full faith and credit.....	1,440	83,696	4,195	6,615	3,000	13,625	115,468
Utility debt only.....	184	4,025	60	-	-	1,210	-
Nonguaranteed.....	6,275	47,433	8,755	9,535	17,650	8,025	57,310
Utility debt only.....	6,275	22,150	8,365	9,535	8,325	7,745	35,934
Short-term.....	-	-	2,135	-	-	-	14,095
Long-term debt issued.....	5,075	21,525	6,005	1,005	-	-	26,220
Long-term debt retired.....	5,285	4,396	458	643	380	1,155	6,364
Exhibit: City contributions to own retire- ment systems.....	56	2,620	203	-	134	247	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	ILLINOIS						
	Aurora	Berwyn	Chicago	Cicero	Decatur	East St. Louis	Evanston
Population, 1960.....	63,715	54,224	3,550,404	69,130	78,004	81,712	79,283
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	April 30	Dec. 31	Dec. 31
General revenue.....	3,478	2,187	412,013	4,263	4,088	6,067	5,683
Intergovernmental revenue.....	484	289	52,430	315	995	915	527
From State government.....	443	289	41,687	315	440	915	527
From Federal Government.....	31	-	9,205	-	547	-	-
From local governments.....	10	-	1,538	-	8	-	-
General revenue from own sources.....	2,994	1,898	359,583	3,948	3,093	5,152	5,156
Taxes.....	2,674	1,712	299,035	3,377	2,273	2,864	4,196
Property.....	1,755	939	197,110	2,405	1,227	1,395	2,855
General sales and gross receipts....	618	449	23,476	571	804	540	668
Selective sales and gross receipts...	17	9	37,458	15	-	550	9
Other.....	284	315	40,991	386	242	379	664
Current charges.....	168	45	36,889	340	226	2,195	452
Miscellaneous general revenue.....	152	141	23,659	231	594	93	508
General expenditure, all functions.....	3,444	2,502	366,204	3,780	3,999	5,380	6,172
Capital outlay.....	705	824	58,188	236	1,345	869	1,070
Other.....	2,739	1,678	308,016	3,544	2,654	4,511	5,102
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,020	597	47,666	379	814	1,626	893
Other than capital outlay.....	584	295	23,905	288	373	1,005	442
Public welfare.....	-	-	10,250	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	9,390	-	-	-	-
Other than capital outlay.....	-	-	9,132	-	-	-	-
Health.....	36	-	7,275	66	65	-	187
Police protection.....	533	433	90,141	836	495	765	1,148
Fire protection.....	519	442	33,895	608	519	766	709
Sewerage.....	95	-	9,369	173	30	346	54
Other than capital outlay.....	95	-	7,051	116	30	192	54
Sanitation other than sewerage.....	134	133	30,932	674	33	141	563
Parks and recreation.....	135	499	5,172	32	113	-	751
Housing and urban renewal.....	20	-	17,930	18	1,000	-	-
Other than capital outlay.....	20	-	6,367	18	96	-	-
Libraries.....	143	68	7,535	97	266	133	292
Financial administration.....	78	75	6,098	84	121	160	89
General control.....	130	88	13,682	142	130	180	276
General public buildings.....	284	25	11,032	43	-	45	130
Other than capital outlay.....	84	25	4,955	33	-	45	128
Interest on general debt.....	155	53	25,060	213	174	696	122
All other.....	162	89	40,777	415	239	522	958
Water supply revenue.....	1,235	837	55,989	1,535	1,174	-	1,965
Water supply expenditure.....	475	800	51,407	1,483	1,085	-	1,007
Current operation.....	384	698	24,674	1,375	384	-	570
Capital outlay.....	91	19	21,182	96	621	-	411
Interest on debt.....	-	83	5,551	12	80	-	26
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	2,045	1,255	260,937	2,435	1,668	2,645	4,055
Gross debt outstanding.....	2,355	3,511	983,293	7,636	10,518	17,148	8,745
Long-term.....	2,355	3,185	823,996	6,845	8,870	16,650	7,995
Full faith and credit.....	1,433	1,070	282,842	4,350	4,450	3,300	4,030
Utility debt only.....	-	-	-	-	-	-	-
Nonguaranteed.....	922	2,115	541,154	2,495	4,420	13,350	3,965
Utility debt only.....	-	2,115	154,352	248	3,190	-	2,835
Short-term.....	-	326	159,297	791	1,648	498	750
Long-term debt issued.....	614	-	97,160	275	1,285	250	535
Long-term debt retired.....	75	105	38,410	230	715	1,115	678
Exhibit: City contributions to own retirement systems.....	114	139	28,372	207	89	70	255

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	ILLINOIS--Con.						
	Joliet	Oak Park	Peoria	Rockford	Rock Island	Skokie	Springfield
Population, 1960.....	66,780	61,093	103,162	126,706	51,863	59,364	83,271
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	March 31	April 30	Feb. 28
General revenue.....	3,489	3,820	7,063	9,323	3,893	4,371	5,570
Intergovernmental revenue.....	680	379	1,159	914	345	442	764
From State government.....	680	370	685	914	308	442	524
From Federal Government.....	-	-	-	-	1	-	12
From local governments.....	-	9	474	-	36	-	228
General revenue from own sources.....	2,809	3,441	5,904	8,409	3,548	3,929	4,806
Taxes.....	2,287	2,763	4,957	6,750	2,001	3,373	3,423
Property.....	1,235	1,685	3,475	4,295	1,299	1,979	2,154
General sales and gross receipts....	710	690	1,155	1,335	343	845	956
Selective sales and gross receipts..	-	13	91	203	8	16	35
Other.....	292	375	236	917	-	533	278
Current charges.....	142	413	422	893	1,122	147	1,020
Miscellaneous general revenue.....	380	265	525	766	425	409	363
General expenditure, all functions.....	3,849	4,508	7,635	9,638	4,613	3,592	4,917
Capital outlay.....	1,388	1,217	2,236	3,104	1,520	705	922
Other.....	2,461	3,291	5,399	6,534	3,093	2,887	3,995
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,054	912	570	2,427	1,285	761	825
Other than capital outlay.....	236	226	456	647	713	222	502
Public welfare.....	-	-	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	257	414	-	-	-
Other than capital outlay.....	-	-	247	414	-	-	-
Health.....	-	121	291	99	51	43	136
Police protection.....	540	719	1,225	1,141	407	761	760
Fire protection.....	593	563	869	1,095	383	570	703
Sewerage.....	-	57	61	1,088	340	6	273
Other than capital outlay.....	-	53	60	180	185	-	273
Sanitation other than sewerage.....	208	354	597	411	146	317	-
Parks and recreation.....	59	258	-	456	214	-	225
Housing and urban renewal.....	604	-	-	-	759	-	13
Other than capital outlay.....	34	-	-	-	47	-	13
Libraries.....	134	600	498	757	175	267	317
Financial administration.....	61	67	125	21	88	87	110
General control.....	174	267	247	225	110	293	188
General public buildings.....	-	98	2,049	80	28	59	538
Other than capital outlay.....	-	89	68	80	28	55	171
Interest on general debt.....	25	41	184	421	311	43	265
All other.....	397	451	662	1,003	316	385	564
Water supply revenue.....	1,285	1,055	-	1,815	700	1,453	1,602
Water supply expenditure.....	1,021	845	-	1,345	594	1,063	1,406
Current operation.....	722	802	-	892	386	889	904
Capital outlay.....	63	7	-	388	121	129	471
Interest on debt.....	236	36	-	65	87	45	31
Other utility revenue ¹	-	-	-	-	-	-	(E) 5,230
Other utility expenditure.....	-	-	-	-	-	-	6,709
Current operation.....	-	-	-	-	-	-	3,374
Capital outlay.....	-	-	-	-	-	-	2,921
Interest on debt.....	-	-	-	-	-	-	414
Total expenditure for personal services.....	1,965	2,515	3,555	4,965	1,868	2,303	4,998
Gross debt outstanding.....	8,580	3,255	5,245	13,605	11,703	5,409	30,415
Long-term.....	7,345	2,775	5,145	11,750	10,443	5,409	30,415
Full faith and credit.....	100	1,500	640	7,115	1,363	1,949	390
Utility debt only.....	-	-	-	280	-	750	390
Nonguaranteed.....	7,245	1,275	4,505	4,635	9,080	3,460	30,025
Utility debt only.....	6,755	1,025	-	1,865	2,486	1,700	19,510
Short-term.....	1,235	480	100	1,855	1,260	-	-
Long-term debt issued.....	114	-	-	-	71	1,796	3,500
Long-term debt retired.....	189	145	43	563	376	820	1,081
Exhibit: City contributions to own retire- ment systems.....	115	170	348	427	81	179	341

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	ILLINOIS--Con.	INDIANA					
	Waukegan	East Chicago	Evansville	Fort Wayne	Gary	Hammond	Indianapolis
Population, 1960.....	55,719	57,669	141,543	161,776	178,320	111,698	476,258
Date of end of fiscal year.....	April 30	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	3,558	6,830	8,447	12,489	13,659	8,779	38,273
Intergovernmental revenue.....	347	1,308	1,300	1,405	1,684	2,002	5,681
From State government.....	325	563	1,295	1,405	1,655	1,065	4,551
From Federal Government.....	7	745	-	-	-	193	573
From local governments.....	15	-	5	-	29	744	557
General revenue from own sources.....	3,211	5,522	7,147	11,084	11,975	6,777	32,592
Taxes.....	2,416	5,040	5,232	7,860	10,638	6,143	27,707
Property.....	1,507	4,935	5,145	7,695	10,450	6,015	27,447
General sales and gross receipts....	601	-	-	-	-	-	-
Selective sales and gross receipts..	12	-	-	-	-	-	-
Other.....	296	105	87	165	188	128	260
Current charges.....	461	313	1,684	2,198	359	145	2,670
Miscellaneous general revenue.....	334	169	231	1,026	978	489	2,215
General expenditure, all functions.....	3,343	6,513	7,700	11,550	16,144	13,017	43,708
Capital outlay.....	712	1,288	635	2,767	6,750	7,276	15,179
Other.....	2,631	5,225	7,065	8,783	9,394	5,741	28,529
Education.....	-	-	-	14	-	-	-
Other than capital outlay.....	-	-	-	14	-	-	-
Highways.....	706	614	1,233	2,159	2,200	2,252	5,171
Other than capital outlay.....	428	518	1,135	334	1,535	819	2,818
Public welfare.....	-	-	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	9	-	-	-	-	-	-
Other than capital outlay.....	9	-	-	-	-	-	-
Health.....	37	108	223	214	266	125	37
Police protection.....	659	957	1,208	1,646	2,035	1,074	6,524
Fire protection.....	500	980	1,374	1,913	1,808	1,099	5,362
Sewerage.....	131	445	500	1,050	5,574	6,165	9,562
Other than capital outlay.....	71	441	500	893	301	623	2,015
Sanitation other than sewerage.....	183	409	360	693	774	552	2,435
Parks and recreation.....	85	477	701	1,791	802	497	3,299
Housing and urban renewal.....	33	1,360	268	369	614	178	709
Other than capital outlay.....	33	251	38	33	190	21	141
Libraries.....	226	-	-	-	-	-	-
Financial administration.....	24	53	183	254	75	54	239
General control.....	139	158	258	127	384	159	273
General public buildings.....	41	94	101	36	106	54	26
Other than capital outlay.....	28	78	93	36	70	54	26
Interest on general debt.....	37	439	469	338	698	533	2,782
All other.....	533	419	822	946	808	275	7,289
Water supply revenue.....	533	1,325	1,835	2,595	-	1,445	-
Water supply expenditure.....	552	5,237	1,477	2,076	-	816	-
Current operation.....	354	549	1,075	1,565	-	661	-
Capital outlay.....	29	4,385	309	388	-	93	-
Interest on debt.....	169	303	93	123	-	62	-
Other utility revenue ¹	-	-	-	(E) 4,365	-	-	-
Other utility expenditure.....	-	-	-	3,159	-	-	-
Current operation.....	-	-	-	2,905	-	-	-
Capital outlay.....	-	-	-	254	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	2,005	3,895	5,115	8,695	6,685	4,595	17,855
Gross debt outstanding.....	6,698	18,935	22,766	13,850	31,725	23,550	101,690
Long-term.....	6,698	14,650	22,250	13,850	30,550	23,550	101,340
Full faith and credit.....	1,947	7,025	7,500	3,700	25,475	17,705	97,124
Utility debt only.....	-	-	3,533	220	-	-	-
Nonguaranteed.....	4,751	7,625	14,750	10,150	5,075	5,845	4,216
Utility debt only.....	4,750	7,625	-	4,105	-	2,645	-
Short-term.....	-	4,285	516	-	1,175	-	350
Long-term debt issued.....	1,550	-	2,765	-	806	225	5,331
Long-term debt retired.....	191	541	844	1,045	1,195	851	4,199
Exhibit: City contributions to own retire- ment systems.....	93	333	476	641	503	376	1,746

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	INDIANA--Con.			IOWA			
	Muncie	South Bend	Terre Haute	Cedar Rapids	Council Bluffs	Davenport	Des Moines
Population, 1960.....	68,603	132,445	72,500	92,035	55,641	88,981	208,982
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	March 30	Dec. 31
General revenue.....	3,601	9,381	6,070	9,179	3,775	7,952	20,678
Intergovernmental revenue.....	728	1,457	2,331	1,102	1,646	1,956	12,988
From State government.....	591	1,235	1,253	1,869	1,526	1,908	12,025
From Federal Government.....	90	213	1,067	173	114	14	919
From local governments.....	47	9	11	60	6	34	44
General revenue from own sources.....	2,873	7,924	3,739	8,077	3,129	6,996	17,690
Taxes.....	2,120	6,489	2,783	6,317	1,892	4,515	12,056
Property.....	2,085	6,395	2,755	6,105	1,715	4,218	10,950
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	-	-	-	-	-	-
Other.....	35	94	28	212	62	-	418
Current charges.....	718	1,198	843	1,382	712	297	688
Miscellaneous general revenue.....	35	237	113	378	525	634	3,586
General expenditure, all functions.....	3,186	9,748	7,698	10,378	3,209	8,766	18,262
Capital outlay.....	175	2,236	3,645	4,378	990	3,071	4,121
Other.....	3,011	7,512	4,053	6,000	2,219	5,695	14,141
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	506	1,479	712	2,293	857	1,800	3,959
Other than capital outlay.....	460	1,125	510	839	384	1,002	2,345
Public welfare.....	-	-	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	24	-	-	-	-
Other than capital outlay.....	-	-	24	-	-	-	-
Health.....	30	-	84	82	5	73	393
Police protection.....	586	1,558	698	1,054	337	736	2,047
Fire protection.....	689	1,865	967	975	381	964	2,217
Sewerage.....	459	1,166	2,902	1,272	458	362	1,826
Other than capital outlay.....	369	537	324	290	172	242	679
Sanitation other than sewerage.....	188	196	190	1,320	218	515	1,127
Parks and recreation.....	211	1,323	237	1,145	275	786	1,487
Housing and urban renewal.....	-	703	678	46	-	-	313
Other than capital outlay.....	-	147	78	5	-	-	108
Libraries.....	-	-	-	368	112	336	616
Financial administration.....	28	70	107	45	46	44	283
General control.....	68	180	79	304	78	311	698
General public buildings.....	13	-	24	45	35	276	162
Other than capital outlay.....	13	-	24	41	35	61	160
Interest on general debt.....	114	446	341	467	131	424	513
All other.....	294	762	655	962	276	2,139	2,621
Water supply revenue.....	-	1,495	-	1,335	950	-	3,045
Water supply expenditure.....	-	913	-	499	808	-	1,967
Current operation.....	-	726	-	-	608	-	1,665
Capital outlay.....	-	136	-	473	131	-	232
Interest on debt.....	-	51	-	26	69	-	70
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	1,965	6,435	2,315	4,415	1,865	3,427	11,250
Gross debt outstanding.....	3,915	17,775	13,415	14,350	5,935	11,806	21,755
Long-term.....	3,915	16,450	11,450	14,350	5,935	11,656	14,250
Full faith and credit.....	500	5,200	700	10,925	2,190	8,204	12,445
Utility debt only.....	-	-	-	280	-	-	1,425
Nonguaranteed.....	3,415	11,250	10,750	3,425	3,745	3,452	1,805
Utility debt only.....	-	1,555	-	715	2,115	-	-
Short-term.....	-	1,325	1,965	-	-	150	7,505
Long-term debt issued.....	-	1,065	4,405	1,455	-	1,600	2,065
Long-term debt retired.....	129	1,305	123	892	670	1,443	2,615
Exhibit: City contributions to own retire- ment systems.....	175	471	299	275	186	169	894

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	IOWA--Con.			KANSAS			KENTUCKY
	Dubuque	Sioux City	Waterloo	Kansas City	Topeka	Wichita	Covington
Population, 1960.....	56,606	89,159	71,755	121,901	119,484	254,698	60,376
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	4,491	7,935	6,687	13,144	10,097	21,425	3,739
Intergovernmental revenue.....	1,621	1,438	1,144	2,358	2,534	2,092	236
From State government.....	1,573	1,957	1,769	1,455	1,275	1,325	-
From Federal Government.....	44	436	340	359	949	163	223
From local governments.....	4	45	35	544	310	604	13
General revenue from own sources.....	3,870	6,497	5,543	10,786	7,563	19,333	3,503
Taxes.....	2,755	4,803	4,258	7,714	4,473	8,930	2,774
Property.....	2,615	4,425	4,165	7,135	3,755	7,185	1,415
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	247	-	312	521	1,105	-
Other.....	140	131	93	267	197	640	1,359
Current charges.....	607	1,131	811	1,238	1,935	3,871	629
Miscellaneous general revenue.....	508	563	474	1,834	1,155	6,532	100
General expenditure, all functions.....	3,846	9,282	7,382	10,917	12,340	19,917	5,439
Capital outlay.....	1,013	3,447	2,774	4,359	6,032	6,994	2,124
Other.....	2,833	5,835	4,608	6,558	6,308	12,923	3,315
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,043	2,044	1,376	1,708	2,083	4,251	260
Other than capital outlay.....	351	1,005	746	460	998	945	260
Public welfare.....	7	-	-	-	-	74	-
Cash assistance payments.....	7	-	-	-	-	-	-
Hospitals.....	-	-	-	12	-	-	43
Other than capital outlay.....	-	-	-	12	-	-	43
Health.....	72	164	16	162	822	597	29
Police protection.....	476	835	847	1,427	1,144	2,604	610
Fire protection.....	495	766	692	1,784	1,403	2,018	632
Sewerage.....	281	1,899	1,553	1,877	2,633	1,374	85
Other than capital outlay.....	168	266	252	202	309	687	77
Sanitation other than sewerage.....	197	296	312	514	601	856	337
Parks and recreation.....	306	706	647	421	642	1,272	133
Housing and urban renewal.....	61	51	418	1,294	1,104	1,867	2,388
Other than capital outlay.....	61	51	127	253	105	273	417
Libraries.....	118	235	243	-	-	478	42
Financial administration.....	30	116	98	92	152	195	93
General control.....	181	304	124	270	156	646	164
General public buildings.....	18	83	46	252	118	257	76
Other than capital outlay.....	12	78	46	251	113	256	76
Interest on general debt.....	133	476	273	569	446	1,465	286
All other.....	428	1,307	737	535	1,036	1,963	261
Water supply revenue.....	639	821	682	-	1,895	4,475	685
Water supply expenditure.....	961	783	604	-	1,743	4,663	477
Current operation.....	337	614	441	-	1,315	1,135	454
Capital outlay.....	575	145	163	-	197	1,303	-
Interest on debt.....	49	24	-	-	231	2,225	23
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	2,185	4,085	3,005	4,395	4,675	8,185	2,385
Gross debt outstanding.....	5,835	16,093	8,993	20,325	32,235	104,615	10,005
Long-term.....	5,835	15,950	8,175	14,950	22,750	95,750	9,655
Full faith and credit.....	2,650	9,095	6,220	12,635	14,395	45,500	740
Utility debt only.....	-	-	-	-	-	400	206
Nonguaranteed.....	3,185	6,855	1,955	2,315	8,355	50,250	8,915
Utility debt only.....	1,715	652	-	-	5,405	49,050	415
Short-term.....	-	143	818	5,375	9,485	8,865	350
Long-term debt issued.....	141	275	879	1,085	5,205	5,815	2,505
Long-term debt retired.....	430	535	751	1,975	1,735	7,725	344
Exhibit: City contributions to own retire- ment systems.....	191	291	308	332	146	444	220

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

*Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	KENTUCKY--Con.		LOUISIANA				
	Lexington	Louisville	Baton Rouge	Lake Charles	Monroe	New Orleans	Shreveport
Population, 1960.....	62,810	390,639	230,058	63,392	52,219	627,525	164,372
Date of end of fiscal year.....	Dec. 31	June 30	Dec. 31	Sept. 30	April 29	Dec. 31	Dec. 31
General revenue.....	7,795	59,687	18,463	3,602	3,687	63,838	12,234
Intergovernmental revenue.....	480	13,057	4,893	1,329	1,315	10,808	1,099
From State government.....	-	568	3,952	1,326	1,304	9,944	1,015
From Federal Government.....	440	10,433	775	-	-	263	-
From local governments.....	40	2,056	166	3	11	601	84
General revenue from own sources.....	7,315	46,630	13,570	3,273	3,372	53,030	11,135
Taxes.....	5,477	24,441	11,348	2,283	1,987	34,147	7,824
Property.....	2,375	10,541	5,508	1,825	1,607	16,802	1,636
General sales and gross receipts.....	-	-	4,017	-	-	9,566	-
Selective sales and gross receipts.....	109	744	551	149	34	3,965	574
Other.....	2,993	13,156	1,272	309	346	3,814	885
Current charges.....	1,420	13,360	1,218	187	592	13,810	1,285
Miscellaneous general revenue.....	418	8,829	1,004	803	793	5,073	2,026
General expenditure, all functions.....	8,408	60,443	19,321	3,440	6,832	67,381	17,519
Capital outlay.....	2,526	20,217	5,354	185	3,273	16,371	9,439
Other.....	5,882	40,226	13,967	3,255	3,559	51,010	8,080
Education.....	-	14,342	-	775	100	997	-
Other than capital outlay.....	-	11,959	-	775	-	831	-
Highways.....	507	1,827	3,742	351	766	8,270	1,505
Other than capital outlay.....	493	1,536	2,129	222	207	3,117	961
Public welfare.....	49	-	22	-	2	297	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	2,324	-	-	-	-	-
Other than capital outlay.....	-	2,308	-	-	-	-	-
Health.....	91	545	219	-	-	1,015	-
Police protection.....	994	4,566	2,669	304	394	8,392	1,577
Fire protection.....	926	3,069	1,637	417	1,054	5,330	1,399
Sewerage.....	1,895	4,853	3,343	275	765	6,942	746
Other than capital outlay.....	380	1,433	339	242	126	2,422	129
Sanitation other than sewerage.....	667	2,601	926	338	677	4,539	1,115
Parks and recreation.....	257	2,263	884	174	399	4,828	613
Housing and urban renewal.....	524	14,370	-	-	-	82	-
Other than capital outlay.....	437	2,671	-	-	-	82	-
Libraries.....	77	1,260	284	85	-	664	261
Financial administration.....	206	797	565	71	90	1,500	114
General control.....	226	546	1,172	188	88	4,017	259
General public buildings.....	119	403	195	6	1,173	1,696	79
Other than capital outlay.....	119	253	164	6	-	1,510	73
Interest on general debt.....	664	4,562	1,647	289	657	3,888	863
All other.....	1,206	2,115	2,016	167	667	14,924	8,988
Water supply revenue.....	-	6,459	-	-	761	6,643	2,855
Water supply expenditure.....	-	7,063	-	-	462	7,107	1,700
Current operation.....	-	3,961	-	-	246	4,007	1,005
Capital outlay.....	-	2,931	-	-	216	2,818	408
Interest on debt.....	-	171	-	-	-	282	287
Other utility revenue ²	-	-	-	-	(*) 3,943	-	-
Other utility expenditure.....	-	-	-	-	2,752	-	-
Current operation.....	-	-	-	-	1,287	-	-
Capital outlay.....	-	-	-	-	854	-	-
Interest on debt.....	-	-	-	-	611	-	-
Total expenditure for personal services.....	3,465	23,401	8,688	1,495	3,041	38,749	5,695
Gross debt outstanding.....	20,725	173,413	31,637	8,745	39,462	141,004	41,350
Long-term.....	17,450	139,761	30,149	8,745	39,462	141,004	41,350
Full faith and credit.....	100	69,343	27,133	3,920	18,393	121,492	31,755
Utility debt only.....	-	-	-	-	-	-	2,400
Nonguaranteed.....	17,350	70,418	3,016	4,825	21,069	19,512	9,595
Utility debt only.....	-	6,720	-	-	20,895	7,402	7,525
Short-term.....	3,275	33,652	1,488	-	-	-	-
Long-term debt issued.....	1,485	1,920	1,100	904	12,674	16,850	4,115
Long-term debt retired.....	543	3,690	1,752	879	1,055	5,126	2,135
Exhibit: City contributions to own retirement systems.....	320	835	637	83	74	2,270	340

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	MAINE	MARYLAND	MASSACHUSETTS				
	Portland	Baltimore	Boston	Brockton	Brookline town	Cambridge	Chicopee
Population, 1960.....	72,566	939,024	697,197	72,813	54,004	107,716	61,553
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	12,872	258,849	233,271	17,849	16,539	28,678	10,151
Intergovernmental revenue.....	1,662	109,110	71,239	4,901	3,707	6,668	3,682
From State government.....	1,055	101,380	67,635	4,895	3,505	6,425	2,485
From Federal Government.....	557	6,888	1,767	-	151	189	1,158
From local governments.....	50	842	1,837	6	51	54	42
General revenue from own sources.....	11,210	149,739	162,032	12,948	12,832	22,010	6,469
Taxes.....	9,973	124,554	144,993	11,934	11,944	19,219	6,055
Property.....	9,865	110,547	142,256	11,850	11,850	18,850	5,965
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	8,080	-	-	-	-	-
Other.....	108	5,927	2,737	84	94	369	90
Current charges.....	960	17,244	11,486	771	570	1,804	343
Miscellaneous general revenue.....	277	7,941	5,553	243	318	987	71
General expenditure, all functions.....	13,432	255,915	249,345	18,192	18,336	27,182	10,498
Capital outlay.....	1,809	41,683	25,688	3,273	2,341	997	1,005
Other.....	11,623	214,232	223,657	14,919	15,995	26,185	9,493
Education.....	5,111	79,661	45,581	6,975	5,343	5,667	4,681
Other than capital outlay.....	5,085	67,468	41,831	5,645	4,605	5,585	4,155
Highways.....	1,095	17,360	7,756	830	1,809	714	754
Other than capital outlay.....	843	9,265	5,009	502	1,445	399	400
Public welfare.....	355	36,896	49,910	3,697	1,755	4,771	1,634
Cash assistance payments.....	355	27,035	30,684	2,783	660	2,656	784
Hospitals.....	569	12,945	23,367	229	-	3,196	7
Other than capital outlay.....	566	11,531	21,104	229	-	3,145	7
Health.....	192	3,928	2,226	232	351	373	132
Police protection.....	819	23,404	19,359	779	1,254	2,061	600
Fire protection.....	1,208	16,308	14,051	1,235	1,649	2,118	805
Sewerage.....	813	4,546	2,154	1,779	87	146	45
Other than capital outlay.....	75	2,492	1,502	184	87	81	-
Sanitation other than sewerage.....	213	6,271	5,345	538	143	1,145	257
Parks and recreation.....	514	8,402	10,362	313	1,381	517	147
Housing and urban renewal.....	748	11,733	12,343	55	201	31	-
Other than capital outlay.....	137	2,365	5,012	54	85	31	-
Libraries.....	120	3,639	4,048	217	490	312	82
Financial administration.....	183	3,058	2,484	259	212	440	160
General control.....	269	4,607	7,218	171	329	291	103
General public buildings.....	163	1,838	3,228	19	863	480	75
Other than capital outlay.....	163	1,472	1,371	19	68	370	75
Interest on general debt.....	317	7,783	5,665	292	207	257	195
All other.....	743	13,536	34,248	572	2,262	4,666	821
Water supply revenue.....	-	12,923	8,250	459	637	1,335	723
Water supply expenditure.....	-	17,941	3,487	1,259	310	1,205	423
Current operation.....	-	4,769	3,151	370	277	980	366
Capital outlay.....	-	10,958	336	801	33	221	27
Interest on debt.....	-	2,214	-	88	-	4	30
Other utility revenue ¹	-	-	-	-	-	-	(E) 3,095
Other utility expenditure.....	-	-	-	-	-	-	2,887
Current operation.....	-	-	-	-	-	-	2,145
Capital outlay.....	-	-	-	-	-	-	738
Interest on debt.....	-	-	-	-	-	-	4
Total expenditure for personal services.....	8,235	137,460	118,030	9,845	9,055	15,950	6,415
Gross debt outstanding.....	10,460	393,866	198,288	13,441	7,800	8,013	7,795
Long-term.....	8,795	393,866	150,484	13,350	6,555	7,595	7,795
Full faith and credit.....	8,795	387,173	140,884	13,350	6,555	7,595	7,795
Utility debt only.....	-	99,995	-	3,375	-	334	1,447
Nonguaranteed.....	-	6,693	9,600	-	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	1,665	-	47,804	91	1,245	418	-
Long-term debt issued.....	1,755	47,500	8,950	4,355	75	-	1,115
Long-term debt retired.....	812	18,070	10,536	1,215	651	677	791
Exhibit: City contributions to own retirement systems.....	-	15,075	7,505	242	324	593	242

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	Fall River	Holyoke	Lawrence	Lowell	Lynn	Malden	Medford
Population, 1960.....	99,942	52,689	70,933	92,107	94,478	57,676	64,971
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	22,031	12,524	15,247	21,621	22,592	15,686	13,811
Intergovernmental revenue.....	8,812	3,743	5,444	7,721	7,875	5,770	3,550
From State government.....	8,675	3,555	5,165	7,535	7,645	5,770	3,550
From Federal Government.....	49	110	214	83	-	3,415	3,465
From local governments.....	88	78	65	103	230	2,196	-
General revenue from own sources.....	13,219	8,781	9,803	13,900	14,717	9,916	10,261
Taxes.....	11,847	7,724	8,740	13,259	13,864	9,202	9,697
Property.....	11,650	7,645	8,615	13,050	13,650	9,105	9,645
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	-	-	-	-	-	-
Other.....	197	79	125	209	214	97	-
Current charges.....	535	925	674	439	736	443	52
Miscellaneous general revenue.....	837	132	389	202	117	271	343
General expenditure, all functions.....	21,161	13,226	14,121	21,560	22,989	17,267	14,561
Capital outlay.....	1,277	2,971	797	2,142	1,073	4,362	1,385
Other.....	19,884	10,255	13,324	19,418	21,916	12,905	13,176
Education.....	5,361	5,946	3,273	6,003	6,966	5,790	5,023
Other than capital outlay.....	5,315	3,522	3,175	5,455	6,835	4,065	4,655
Highways.....	1,413	719	930	1,797	1,015	719	907
Other than capital outlay.....	670	435	688	1,115	621	563	477
Public welfare.....	6,191	2,550	3,681	6,030	6,334	2,406	2,221
Cash assistance payments.....	3,701	1,155	1,925	3,203	3,287	1,220	1,470
Hospitals.....	1,064	32	539	36	-	99	7
Other than capital outlay.....	1,045	32	539	36	-	99	7
Health.....	220	149	216	400	454	95	106
Police protection.....	1,462	705	1,028	1,317	1,205	840	1,250
Fire protection.....	1,681	1,026	1,304	1,591	1,921	1,045	1,075
Sewerage.....	353	183	11	248	446	131	474
Other than capital outlay.....	183	44	3	-	184	121	452
Sanitation other than sewerage.....	404	443	449	721	737	307	405
Parks and recreation.....	377	298	247	339	581	260	433
Housing and urban renewal.....	39	74	214	-	12	2,793	5
Other than capital outlay.....	39	50	47	-	12	345	5
Libraries.....	135	105	129	144	323	135	212
Financial administration.....	262	183	226	264	240	172	183
General control.....	147	84	191	295	276	158	206
General public buildings.....	262	70	408	14	177	20	102
Other than capital outlay.....	262	70	293	14	177	20	102
Interest on general debt.....	176	187	235	314	292	284	129
All other.....	1,612	472	1,040	2,047	2,007	2,010	1,826
Water supply revenue.....	771	931	735	824	843	424	544
Water supply expenditure.....	786	1,304	700	1,005	664	209	238
Current operation.....	643	782	530	637	661	180	209
Capital outlay.....	125	392	143	283	-	29	29
Interest on debt.....	18	130	27	85	3	-	-
Other utility revenue ¹	-	(E) 5,235	-	-	-	-	-
Other utility expenditure.....	-	4,975	-	-	-	-	-
Current operation.....	-	3,705	-	-	-	-	-
Capital outlay.....	-	1,174	-	-	-	-	-
Interest on debt.....	-	96	-	-	-	-	-
Total expenditure for personal services.....	10,350	8,445	8,435	10,750	13,550	7,545	7,595
Gross debt outstanding.....	5,835	20,760	8,290	14,595	10,050	10,430	3,352
Long-term.....	5,835	20,650	6,715	13,250	9,045	7,095	3,295
Full faith and credit.....	5,835	20,650	6,715	13,250	9,045	7,095	3,295
Utility debt only.....	515	8,710	997	2,475	103	-	2
Nonguaranteed.....	-	-	-	-	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	-	110	1,575	1,345	1,005	3,335	57
Long-term debt issued.....	350	6,175	965	1,385	1,625	423	313
Long-term debt retired.....	439	1,335	599	1,045	1,025	876	289
Exhibit: City contributions to own retire- ment systems.....	449	215	302	296	483	169	220

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	MASSACHUSETTS--Con.						
	New Bedford	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham
Population, 1960.....	102,477	92,384	57,879	87,409	94,697	174,463	55,413
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	22,682	27,188	14,156	25,641	19,518	45,908	13,386
Intergovernmental revenue.....	9,657	4,591	4,413	5,030	6,053	13,279	3,050
From State government.....	9,395	4,515	3,825	4,575	5,895	12,550	2,915
From Federal Government.....	78	64	460	326	118	612	57
From local governments.....	184	12	128	129	40	117	78
General revenue from own sources.....	13,025	22,597	9,743	20,611	13,465	32,629	10,336
Taxes.....	12,155	20,689	9,184	15,387	13,021	28,852	9,750
Property.....	11,950	20,550	9,055	15,250	12,850	28,550	9,635
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	-	-	-	-	-	-
Other.....	205	139	129	137	171	302	115
Current charges.....	739	916	428	5,063	420	2,721	322
Miscellaneous general revenue.....	131	992	131	161	24	1,056	264
General expenditure, all functions.....	22,047	25,849	14,766	25,488	19,935	48,925	14,512
Capital outlay.....	1,555	1,768	1,849	1,641	626	8,783	2,555
Other.....	20,492	24,081	12,917	23,847	19,309	40,142	11,957
Education.....	6,127	11,721	5,679	7,718	5,875	14,409	4,686
Other than capital outlay.....	5,985	11,350	5,345	7,655	5,865	12,650	4,465
Highways.....	1,301	3,047	1,080	1,882	761	4,838	1,056
Other than capital outlay.....	824	2,185	839	1,455	556	2,195	674
Public welfare.....	7,068	1,615	2,753	2,714	4,498	9,238	1,500
Cash assistance payments.....	5,297	821	1,503	1,410	3,097	5,956	643
Hospitals.....	-	159	11	4,934	184	1,854	97
Other than capital outlay.....	-	159	11	4,724	184	1,845	97
Health.....	210	248	166	269	138	507	81
Police protection.....	1,362	1,135	559	1,408	1,087	2,287	803
Fire protection.....	1,597	1,663	864	1,685	1,700	2,934	1,016
Sewerage.....	245	582	1,004	681	263	910	383
Other than capital outlay.....	74	343	168	485	263	360	158
Sanitation other than sewerage.....	457	866	310	557	736	1,025	579
Parks and recreation.....	329	769	249	571	442	1,549	309
Housing and urban renewal.....	22	23	3	-	-	3,355	-
Other than capital outlay.....	20	23	3	-	-	259	-
Libraries.....	230	380	152	614	354	789	270
Financial administration.....	241	276	183	257	258	656	228
General control.....	192	202	102	223	194	450	108
General public buildings.....	217	174	259	99	177	461	88
Other than capital outlay.....	215	164	259	99	177	401	88
Interest on general debt.....	287	484	305	334	189	889	367
All other.....	2,162	2,505	1,087	1,540	3,081	2,774	2,941
Water supply revenue.....	768	1,115	602	980	850	2,565	789
Water supply expenditure.....	609	507	595	487	297	1,629	338
Current operation.....	492	430	192	447	270	1,325	224
Capital outlay.....	54	72	337	39	26	21	107
Interest on debt.....	63	5	66	-	-	283	7
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	11,250	17,150	7,845	13,950	10,350	22,750	7,365
Gross debt outstanding.....	10,269	15,550	14,050	11,150	4,420	44,895	13,150
Long-term.....	10,250	15,550	14,050	11,150	3,415	36,750	13,150
Full faith and credit.....	10,250	15,550	14,050	11,150	3,415	36,750	13,150
Utility debt only.....	2,045	175	2,405	70	50	10,350	246
Nonguaranteed.....	-	-	-	-	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	19	-	-	-	1,005	8,145	-
Long-term debt issued.....	1,005	-	2,125	730	250	2,305	1,355
Long-term debt retired.....	1,415	1,675	1,035	1,195	805	2,845	1,355
Exhibit: City contributions to own retire- ment systems.....	421	503	186	316	253	1,036	173

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	MASSACHUSETTS—Con.	MICHIGAN					
	Worcester	Ann Arbor	Bay City	Dearborn	Detroit	Flint	Grand Rapids
Population, 1960.....	186,587	67,340	53,604	112,007	1,670,144	196,940	177,313
Date of end of fiscal year.....	Dec. 31	June 30	June 30	June 30	June 30	June 30	June 30
General revenue.....	52,887	6,252	5,066	15,335	267,295	30,143	20,130
Intergovernmental revenue.....	14,923	1,285	1,505	2,652	70,638	3,765	5,697
From State government.....	13,450	1,280	1,064	2,025	44,280	3,483	3,855
From Federal Government.....	682	-	423	497	9,269	209	1,461
From local governments.....	791	5	18	130	17,089	73	381
General revenue from own sources.....	37,964	4,967	3,561	12,683	196,657	26,378	14,433
Taxes.....	30,253	2,669	2,764	10,641	159,435	11,640	8,317
Property.....	29,850	2,553	2,738	10,376	114,864	9,048	7,817
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	-	-	-	-	-	-
Other.....	403	116	26	265	44,571	2,592	500
Current charges.....	6,332	1,242	541	893	24,605	12,011	2,798
Miscellaneous general revenue.....	1,379	1,056	256	1,149	12,617	2,727	3,318
General expenditure, all functions.....	53,068	7,112	4,052	14,788	226,930	27,623	19,540
Capital outlay.....	6,907	2,155	388	4,203	34,237	5,033	6,724
Other.....	46,161	4,957	3,664	10,585	192,693	22,590	12,816
Education.....	17,769	-	-	-	-	-	-
Other than capital outlay.....	14,650	-	-	-	-	-	-
Highways.....	2,740	2,531	637	1,594	21,307	2,367	3,958
Other than capital outlay.....	1,685	906	460	734	9,707	1,562	1,354
Public welfare.....	10,485	-	-	72	26,294	-	-
Cash assistance payments.....	6,301	-	-	-	8,793	-	-
Hospitals.....	4,973	-	-	-	17,143	11,511	-
Other than capital outlay.....	4,931	-	-	-	16,817	9,708	-
Health.....	418	81	-	127	4,398	387	442
Police protection.....	2,552	802	681	1,644	35,183	2,813	2,184
Fire protection.....	2,860	629	748	867	14,656	2,219	2,158
Sewerage.....	895	682	343	2,347	14,339	2,878	2,258
Other than capital outlay.....	558	329	311	666	4,224	869	554
Sanitation other than sewerage.....	439	471	203	700	16,872	753	483
Parks and recreation.....	868	434	251	1,928	15,889	929	1,492
Housing and urban renewal.....	97	-	22	876	8,528	91	1,960
Other than capital outlay.....	91	-	22	21	4,562	91	173
Libraries.....	1,579	-	134	446	6,035	-	492
Financial administration.....	444	274	126	377	5,188	517	430
General control.....	501	285	134	391	4,527	430	586
General public buildings.....	285	73	49	781	3,726	290	339
Other than capital outlay.....	269	71	49	621	3,706	250	209
Interest on general debt.....	831	278	89	428	10,847	1,034	823
All other.....	5,332	572	635	2,210	21,998	1,404	1,935
Water supply revenue.....	1,975	1,043	907	1,709	24,279	3,404	2,497
Water supply expenditure.....	1,287	1,736	1,729	1,572	28,182	2,185	3,484
Current operation.....	940	540	523	1,432	9,492	1,658	1,284
Capital outlay.....	291	1,154	1,125	82	16,112	3,515	1,836
Interest on debt.....	56	42	81	58	2,578	212	364
Other utility revenue ¹	-	-	(E) 1,499	-	(T) 27,934	-	-
Other utility expenditure.....	-	-	1,409	-	23,387	-	-
Current operation.....	-	-	1,236	-	21,520	-	-
Capital outlay.....	-	-	173	-	1,564	-	-
Interest on debt.....	-	-	-	-	303	-	-
Total expenditure for personal services.....	27,550	3,932	3,082	7,461	158,573	17,213	9,491
Gross debt outstanding.....	37,664	9,276	7,901	13,085	471,140	40,941	27,718
Long-term.....	37,150	9,276	7,901	11,981	438,070	40,941	21,683
Full faith and credit.....	37,150	2,591	5,050	10,384	284,425	32,218	5,533
Utility debt only.....	2,675	314	745	-	16,357	-	670
Nonguaranteed.....	-	6,685	2,851	1,597	153,645	8,723	16,150
Utility debt only.....	-	1,075	2,576	1,597	73,660	8,005	9,700
Short-term.....	514	-	-	1,104	33,070	-	6,035
Long-term debt issued.....	8,605	2,024	221	-	31,569	510	1,110
Long-term debt retired.....	2,805	598	400	633	23,113	1,809	1,141
Exhibit: City contributions to own retirement systems.....	877	239	198	388	34,593	602	135

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	MICHIGAN--Con.						
	Jackson	Kalamazoo	Lansing	Lincoln Park	Livonia	Pontiac	Roseville
Population, 1960.....	50,720	82,089	107,807	53,933	66,702	82,233	50,195
Date of end of fiscal year.....	June 30	Dec. 31	June 30	June 30	Nov. 30	Dec. 31	June 30
General revenue.....	8,379	7,350	14,756	3,729	5,599	15,125	2,492
Intergovernmental revenue.....	1,647	1,620	2,285	1,221	1,721	2,375	882
From State government.....	1,036	1,505	2,149	1,027	1,645	1,555	882
From Federal Government.....	463	3	102	194	-	820	-
From local governments.....	148	112	34	-	76	-	-
General revenue from own sources.....	6,732	5,730	12,471	2,508	3,878	12,750	1,610
Taxes.....	2,418	3,758	5,864	1,990	3,009	4,313	1,366
Property.....	2,303	3,685	5,811	1,901	2,735	4,205	1,260
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts....	-	-	-	-	-	-	-
Other.....	115	73	53	89	274	108	106
Current charges.....	3,637	902	4,055	171	629	7,755	17
Miscellaneous general revenue.....	677	1,070	2,552	347	240	682	227
General expenditure, all functions.....	8,979	7,071	14,712	3,238	5,455	16,508	2,243
Capital outlay.....	2,457	1,645	4,216	871	806	3,796	333
Other.....	6,522	5,426	10,496	2,367	4,649	12,712	1,910
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,146	1,326	2,139	1,025	983	950	627
Other than capital outlay.....	726	912	1,523	444	573	540	367
Public welfare.....	4	-	-	6	9	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	2,999	16	-	35	-	6,585	-
Other than capital outlay.....	2,727	16	-	35	-	6,585	-
Health.....	138	25	2	5	-	105	9
Police protection.....	623	979	1,561	429	560	914	456
Fire protection.....	586	995	1,530	299	499	1,098	238
Sewerage.....	806	1,141	3,300	147	307	749	-
Other than capital outlay.....	297	286	410	147	294	313	-
Sanitation other than sewerage.....	116	208	408	160	475	404	133
Parks and recreation.....	149	640	1,628	184	224	321	112
Housing and urban renewal.....	982	2	95	191	-	3,017	-
Other than capital outlay.....	149	2	95	83	-	229	-
Libraries.....	127	-	-	37	110	185	45
Financial administration.....	124	231	395	47	131	207	117
General control.....	267	312	457	146	239	360	140
General public buildings.....	62	51	256	27	-	137	27
Other than capital outlay.....	60	51	205	27	-	137	27
Interest on general debt.....	140	255	418	129	319	369	34
All other.....	710	890	2,523	371	1,608	1,107	305
Water supply revenue.....	579	993	1,851	483	1,195	995	457
Water supply expenditure.....	493	732	2,188	554	1,090	3,390	460
Current operation.....	444	361	1,266	402	794	862	316
Capital outlay.....	43	343	892	105	129	2,328	105
Interest on debt.....	6	28	30	47	167	200	39
Other utility revenue ¹	(T)134	-	(E) 15,656	-	-	-	-
Other utility expenditure.....	127	-	17,235	-	-	-	-
Current operation.....	127	-	8,587	-	-	-	-
Capital outlay.....	-	-	8,596	-	-	-	-
Interest on debt.....	-	-	52	-	-	-	-
Total expenditure for personal services.....	4,688	4,335	11,738	1,224	2,505	9,025	1,262
Gross debt outstanding.....	6,548	9,582	22,951	4,295	12,450	18,845	2,297
Long-term.....	3,574	9,475	22,951	3,355	12,450	11,850	2,297
Full faith and credit.....	1,690	7,680	21,271	3,159	1,900	5,065	1,043
Utility debt only.....	-	-	3,025	-	-	-	-
Nonguaranteed.....	1,884	1,795	1,680	196	10,550	6,785	1,254
Utility debt only.....	284	790	868	96	4,395	3,775	1,254
Short-term.....	2,974	107	-	940	-	6,995	-
Long-term debt issued.....	1,265	280	2,030	181	637	-	135
Long-term debt retired.....	687	648	1,140	349	434	437	148
Exhibit: City contributions to own retirement systems.....	275	194	579	126	151	292	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	MICHIGAN--Con.			MINNESOTA			
	Royal Oak	Saginaw	St. Clair Shores	Warren	Bloomington	Duluth	Minneapolis
Population, 1960.....	80,612	98,265	76,657	89,246	50,498	106,884	482,872
Date of end of fiscal year.....	May 31	June 30	June 30	June 30	Dec. 31	Dec. 31	Dec. 31
General revenue.....	5,509	10,404	4,315	12,136	4,550	7,590	57,299
Intergovernmental revenue.....	1,375	1,958	1,484	1,829	566	1,276	8,044
From State government.....	1,353	1,647	1,237	1,375	558	975	5,744
From Federal Government.....	-	296	247	254	-	81	86
From local governments.....	22	15	-	-	8	220	2,214
General revenue from own sources.....	4,134	8,446	2,831	10,307	3,984	6,314	49,255
Taxes.....	3,385	4,665	2,032	7,339	1,563	3,844	35,728
Property.....	3,256	4,573	1,925	6,718	1,325	3,575	33,034
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	-	-	-	-	-	-
Other.....	129	92	107	621	-	-	1,056
Current charges.....	334	1,678	22	1,674	238	269	1,638
Miscellaneous general revenue.....	415	2,103	777	1,294	216	1,882	9,548
General expenditure, all functions.....	5,592	9,704	3,625	11,373	6,025	10,622	51,002
Capital outlay.....	1,188	2,336	631	3,135	3,416	4,458	9,440
Other.....	4,404	7,368	2,994	8,238	2,609	6,164	41,562
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	675	1,421	949	1,683	2,448	1,332	7,819
Other than capital outlay.....	336	401	420	707	433	399	3,041
Public welfare.....	1	339	-	-	37	6	2,947
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	-	-	-	798	5,767
Other than capital outlay.....	-	-	-	-	-	798	5,694
Health.....	18	217	2	-	28	112	752
Police protection.....	1,400	1,133	633	1,336	370	973	6,259
Fire protection.....	633	1,131	437	1,306	74	989	4,824
Sewerage.....	340	963	216	2,300	1,110	328	3,730
Other than capital outlay.....	257	515	216	573	196	289	2,793
Sanitation other than sewerage.....	548	426	237	543	14	59	1,762
Parks and recreation.....	289	692	208	506	522	3,406	7,513
Housing and urban renewal.....	-	826	18	66	-	-	161
Other than capital outlay.....	-	317	17	66	-	-	161
Libraries.....	196	-	83	260	9	202	2,245
Financial administration.....	119	212	163	268	156	206	953
General control.....	178	455	191	411	188	375	1,317
General public buildings.....	84	198	24	121	93	141	1,001
Other than capital outlay.....	83	83	24	121	-	141	823
Interest on general debt.....	96	575	122	533	503	155	1,162
All other.....	1,015	1,116	342	2,040	473	1,540	2,790
Water supply revenue.....	987	1,588	682	1,869	383	1,095	5,159
Water supply expenditure.....	840	1,200	545	2,300	2,755	1,039	4,067
Current operation.....	814	837	535	1,348	273	771	2,697
Capital outlay.....	23	283	10	1,298	1,606	220	1,260
Interest on debt.....	3	80	-	109	421	48	110
Other utility revenue ¹	-	-	-	-	-	(G) 4,465	-
Other utility expenditure.....	-	-	-	-	-	4,129	-
Current operation.....	-	-	-	-	-	3,965	-
Capital outlay.....	-	-	-	-	-	50	-
Interest on debt.....	-	-	-	-	-	114	-
Total expenditure for personal services.....	2,883	5,241	2,050	5,100	1,385	5,595	34,268
Gross debt outstanding.....	3,298	28,976	4,641	18,166	28,350	11,750	50,323
Long-term.....	3,298	27,305	4,198	18,166	28,350	11,750	50,323
Full faith and credit.....	2,673	9,430	4,198	14,466	26,345	9,465	47,106
Utility debt only.....	-	3	-	-	7,795	4,205	4,915
Nonguaranteed.....	625	17,875	-	3,700	2,005	2,285	3,217
Utility debt only.....	140	4,159	-	2,625	-	485	-
Short-term.....	-	1,671	443	-	-	-	-
Long-term debt issued.....	320	1,762	475	727	7,375	3,805	8,976
Long-term debt retired.....	534	1,897	506	893	4,415	1,075	6,258
Exhibit: City contributions to own retire- ment systems.....	194	291	52	145	-	350	7,208

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	MINNESOTA-- Con.	MISSISSIPPI	MISSOURI				
	St. Paul	Jackson	Independence	Kansas City	St. Joseph	St. Louis	Springfield
Population, 1960.....	313,411	144,422	62,328	475,539	79,673	750,026	95,865
Date of end of fiscal year.....	Dec. 31	Sept. 30	March 31	April 30	April 17	March 31	June 30
General revenue.....	60,885	14,393	3,377	50,183	4,624	97,860	6,407
Intergovernmental revenue.....	13,054	2,108	401	3,550	422	7,998	701
From State government.....	11,622	268	317	2,877	404	5,525	608
From Federal Government.....	44	1,352	62	554	-	2,285	17
From local governments.....	1,388	485	22	119	18	188	76
General revenue from own sources.....	47,831	12,285	2,976	46,633	4,202	89,862	5,706
Taxes.....	39,687	9,608	2,089	31,239	2,926	73,483	3,547
Property.....	36,596	6,455	1,257	16,337	1,695	30,742	2,397
General sales and gross receipts....	-	2,505	-	-	-	-	-
Selective sales and gross receipts..	2,002	234	436	8,391	803	10,099	445
Other.....	1,149	414	396	6,511	428	32,642	705
Current charges.....	4,763	1,345	540	8,973	855	11,564	1,469
Miscellaneous general revenue.....	3,381	1,332	347	6,421	421	4,815	690
General expenditure, all functions.....	67,572	20,579	3,787	56,932	4,295	99,518	6,045
Capital outlay.....	18,297	9,613	957	19,830	1,118	18,131	950
Other.....	49,275	10,966	2,830	37,102	3,177	81,387	5,095
Education.....	26,251	-	-	-	-	116	-
Other than capital outlay.....	20,688	-	-	-	-	116	-
Highways.....	6,260	1,805	515	6,854	612	8,796	892
Other than capital outlay.....	2,277	1,145	317	2,810	536	3,452	430
Public welfare.....	2,181	-	-	11	74	932	166
Cash assistance payments.....	-	-	-	-	-	20	-
Hospitals.....	1,906	-	-	5,051	-	18,759	283
Other than capital outlay.....	1,906	-	-	4,849	-	18,184	282
Health.....	670	156	17	587	180	2,843	181
Police protection.....	3,700	2,470	566	8,109	512	18,826	809
Fire protection.....	3,652	1,625	726	5,813	690	8,410	719
Sewerage.....	4,964	3,785	502	10,243	1,023	525	493
Other than capital outlay.....	1,217	264	202	781	-	40	442
Sanitation other than sewerage.....	1,521	878	128	1,389	117	2,959	241
Parks and recreation.....	3,338	913	328	4,684	270	8,760	562
Housing and urban renewal.....	-	32	77	2,259	6	-	-
Other than capital outlay.....	-	31	76	354	6	-	-
Libraries.....	1,009	235	-	-	107	2,495	205
Financial administration.....	659	381	128	1,327	117	2,644	111
General control.....	1,016	370	221	972	122	4,394	168
General public buildings.....	459	303	74	413	-	1,279	68
Other than capital outlay.....	434	143	67	412	-	1,226	65
Interest on general debt.....	2,470	801	67	4,200	293	3,148	271
All other.....	7,516	6,825	438	5,020	172	14,632	876
Water supply revenue.....	4,308	2,335	-	7,180	-	7,384	2,339
Water supply expenditure.....	4,424	3,205	-	8,711	-	10,068	2,641
Current operation.....	2,913	832	-	4,085	-	4,715	538
Capital outlay.....	962	2,080	-	3,547	-	4,874	1,072
Interest on debt.....	549	293	-	1,079	-	479	1,031
Other utility revenue ¹	-	-	(E) 4,819	-	-	-	(*) 10,899
Other utility expenditure.....	-	-	3,433	-	-	-	12,019
Current operation.....	-	-	1,571	-	-	-	6,414
Capital outlay.....	-	-	1,111	-	-	-	4,893
Interest on debt.....	-	-	751	-	-	-	712
Total expenditure for personal services.....	37,934	7,435	2,403	22,940	1,968	64,760	6,790
Gross debt outstanding.....	108,718	43,985	20,347	165,570	9,696	130,844	58,102
Long-term.....	107,189	39,350	20,135	158,856	9,696	130,844	58,102
Full faith and credit.....	95,800	38,500	600	61,423	5,851	107,429	6,128
Utility debt only.....	17,537	9,225	-	1,716	-	-	-
Nonguaranteed.....	11,389	850	19,535	97,433	3,845	23,415	51,974
Utility debt only.....	-	-	17,605	36,234	-	12,845	48,084
Short-term.....	1,529	4,635	212	6,714	-	-	-
Long-term debt issued.....	12,700	12,450	630	17,000	1,000	14,200	3,930
Long-term debt retired.....	2,072	2,345	540	7,282	353	5,493	1,253
Exhibit: City contributions to own retire- ment systems.....	2,089	93	-	1,139	101	4,636	67

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	MISSOURI-- Con.	MONTANA		NEBRASKA		NEVADA	
	University City	Billings	Great Falls	Lincoln	Omaha	Las Vegas	Reno
Population, 1960.....	51,249	52,851	55,357	128,521	301,598	64,405	51,470
Date of end of fiscal year.....	June 30	June 30	June 30	Aug. 31	Dec. 31	June 30	June 30
General revenue.....	2,672	4,118	4,580	11,481	23,149	10,278	6,772
Intergovernmental revenue.....	333	175	222	488	3,050	1,297	587
From State government.....	218	94	59	319	952	323	258
From Federal Government.....	-	81	85	70	733	371	-
From local governments.....	115	-	78	99	1,365	603	329
General revenue from own sources.....	2,339	3,943	4,358	10,993	20,099	8,981	6,185
Taxes.....	2,045	2,086	2,135	5,640	15,368	6,076	4,195
Property.....	1,304	1,966	1,997	4,575	12,044	3,501	1,844
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	483	-	-	282	1,050	-	198
Other.....	258	120	138	783	2,274	2,575	2,153
Current charges.....	175	1,207	1,253	3,153	2,540	1,394	1,222
Miscellaneous general revenue.....	119	650	970	2,200	2,191	1,511	768
General expenditure, all functions.....	2,517	5,116	4,084	10,785	25,766	11,183	5,946
Capital outlay.....	138	2,017	766	3,647	10,486	3,284	1,468
Other.....	2,379	3,099	3,318	7,138	15,280	7,899	4,478
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	355	606	734	2,897	3,952	2,193	574
Other than capital outlay.....	292	465	429	614	1,627	733	258
Public welfare.....	-	-	-	-	-	6	5
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	-	1,775	85	-	-
Other than capital outlay.....	-	-	-	1,775	85	-	-
Health.....	48	23	38	208	440	49	15
Police protection.....	404	489	446	1,031	3,227	2,692	1,187
Fire protection.....	292	483	465	950	2,784	1,715	905
Sewerage.....	-	1,320	221	791	7,689	678	870
Other than capital outlay.....	-	91	139	241	795	278	171
Sanitation other than sewerage.....	269	427	323	52	1,674	188	76
Parks and recreation.....	407	471	315	1,287	1,966	1,587	450
Housing and urban renewal.....	133	-	-	-	-	186	44
Other than capital outlay.....	133	-	-	-	-	70	44
Libraries.....	134	109	199	358	483	110	-
Financial administration.....	93	58	44	115	449	215	76
General control.....	81	109	132	268	635	530	244
General public buildings.....	60	31	81	112	176	161	69
Other than capital outlay.....	59	31	68	84	175	119	54
Interest on general debt.....	28	102	349	348	955	193	213
All other.....	213	888	737	593	1,251	680	1,218
Water supply revenue.....	-	964	1,005	1,795	-	-	-
Water supply expenditure.....	-	729	797	2,229	-	-	-
Current operation.....	-	499	465	684	-	-	-
Capital outlay.....	-	198	194	1,339	-	-	-
Interest on debt.....	-	32	138	206	-	-	-
Other utility revenue ¹	-	-	-	(E) 1,795	-	-	-
Other utility expenditure.....	-	-	-	1,557	-	-	-
Current operation.....	-	-	-	1,385	-	-	-
Capital outlay.....	-	-	-	172	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	1,603	2,406	2,271	5,725	10,469	5,850	2,952
Gross debt outstanding.....	1,738	4,055	13,088	17,850	34,709	4,308	5,848
Long-term.....	1,605	4,055	13,088	17,850	33,843	3,663	4,062
Full faith and credit.....	1,605	610	1,387	7,200	31,359	2,497	3,291
Utility debt only.....	-	-	-	-	-	-	-
Nonguaranteed.....	-	3,445	11,701	10,650	2,484	1,166	771
Utility debt only.....	-	1,300	5,000	7,875	-	-	-
Short-term.....	133	-	-	-	866	645	1,786
Long-term debt issued.....	420	500	3,872	1,885	6,400	109	-
Long-term debt retired.....	155	483	744	843	2,509	506	512
Exhibit: City contributions to own retire- ment systems.....	74	57	182	254	986	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	NEW HAMPSHIRE	NEW JERSEY					
	Manchester	Atlantic City	Bayonne	Bloomfield	Camden	Clifton	East Orange
Population, 1960.....	88,282	59,544	74,215	51,867	117,159	82,084	77,259
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	12,120	16,524	12,762	8,715	13,216	12,476	13,887
Intergovernmental revenue.....	882	1,218	1,014	675	976	951	795
From State government.....	619	600	773	590	360	913	790
From Federal Government.....	25	67	178	-	459	-	-
From local governments.....	238	551	63	85	157	38	5
General revenue from own sources.....	11,238	15,306	11,748	8,040	12,240	11,525	13,092
Taxes.....	10,206	13,330	10,273	7,392	9,693	10,289	12,404
Property.....	10,050	9,705	9,675	6,865	8,135	9,095	11,450
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	3,144	451	441	1,282	1,015	727
Other.....	156	481	147	86	276	179	227
Current charges.....	834	1,554	1,225	438	1,917	992	456
Miscellaneous general revenue.....	198	422	250	210	630	244	232
General expenditure, all functions.....	13,536	16,482	11,862	8,329	12,577	13,087	13,096
Capital outlay.....	2,338	2,419	656	270	2,278	1,396	595
Other.....	11,198	14,063	11,206	8,059	10,299	11,691	12,501
Education.....	4,725	4,310	4,766	4,729	-	6,844	5,392
Other than capital outlay.....	4,075	3,695	4,625	4,525	-	6,265	5,265
Highways.....	2,550	1,187	308	246	1,246	507	460
Other than capital outlay.....	1,405	689	238	218	488	409	322
Public welfare.....	612	199	311	60	664	13	154
Cash assistance payments.....	-	-	165	-	-	-	-
Hospitals.....	-	225	146	-	111	-	90
Other than capital outlay.....	-	225	146	-	111	-	90
Health.....	155	131	100	91	190	104	206
Police protection.....	720	1,275	1,225	746	1,840	1,061	1,405
Fire protection.....	1,134	1,245	1,092	733	1,651	947	1,265
Sewerage.....	41	-	334	144	1,373	911	215
Other than capital outlay.....	41	-	334	144	508	443	215
Sanitation other than sewerage.....	521	915	535	306	882	328	564
Parks and recreation.....	658	2,315	428	138	319	335	462
Housing and urban renewal.....	-	-	-	-	-	12	25
Other than capital outlay.....	-	-	-	-	-	12	-
Libraries.....	162	93	475	160	192	175	516
Financial administration.....	161	486	254	86	397	175	235
General control.....	323	172	207	133	415	237	221
General public buildings.....	293	995	61	106	199	41	162
Other than capital outlay.....	194	322	61	106	199	41	162
Interest on general debt.....	343	355	360	209	551	535	447
All other.....	1,138	2,579	1,260	442	2,547	862	1,277
Water supply revenue.....	1,035	556	893	550	1,343	-	874
Water supply expenditure.....	1,126	398	784	423	1,369	-	727
Current operation.....	556	395	776	351	648	-	699
Capital outlay.....	570	-	-	60	607	-	27
Interest on debt.....	-	3	8	12	114	-	1
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	8,145	8,785	10,950	5,855	6,495	7,595	8,535
Gross debt outstanding.....	9,505	11,050	11,100	8,102	24,135	16,550	14,305
Long-term.....	9,505	11,050	9,945	7,765	20,550	16,550	13,250
Full faith and credit.....	9,505	11,050	9,945	7,765	20,550	16,540	13,250
Utility debt only.....	-	-	217	261	3,565	-	30
Nonguaranteed.....	-	-	-	-	-	10	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	-	-	1,155	337	3,585	-	1,055
Long-term debt issued.....	1,275	2,945	1,405	1,175	1,345	900	-
Long-term debt retired.....	639	2,055	906	558	1,505	967	807
Exhibit: City contributions to own retirement systems.....	-	7	-	-	-	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	NEW JERSEY--Con.						
	Elizabeth	Hamilton township (Mercer Co.)	Irvington	Jersey City	Newark	Passaic	Paterson
Population, 1960.....	107,698	65,035	59,379	276,101	405,220	53,963	143,663
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	19,319	5,028	10,324	56,393	95,399	9,861	23,101
Intergovernmental revenue.....	1,437	109	566	6,006	10,941	1,110	2,731
From State government.....	1,305	109	551	3,137	9,154	705	2,595
From Federal Government.....	-	-	-	806	49	210	-
From local governments.....	132	-	15	2,063	1,738	195	136
General revenue from own sources.....	17,882	4,919	9,758	50,387	84,458	8,751	20,370
Taxes.....	17,060	3,977	7,990	44,806	78,599	8,329	19,574
Property.....	15,050	815	7,285	41,150	69,353	7,645	17,550
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts....	1,755	3,065	588	3,175	8,149	519	1,725
Other.....	255	97	117	481	1,097	165	299
Current charges.....	500	833	1,653	4,695	3,369	313	426
Miscellaneous general revenue.....	322	109	115	886	2,490	109	370
General expenditure, all functions.....	17,759	3,855	9,855	61,433	100,832	10,082	22,909
Capital outlay.....	991	501	508	4,815	8,630	1,114	1,701
Other.....	16,768	3,354	9,347	56,618	92,202	8,968	21,208
Education.....	7,839	-	4,593	18,061	42,006	4,048	10,685
Other than capital outlay.....	7,635	-	4,085	16,250	35,061	4,005	10,350
Highways.....	951	826	248	1,082	1,153	540	849
Other than capital outlay.....	554	527	248	947	864	152	508
Public welfare.....	199	182	72	931	4,437	143	257
Cash assistance payments.....	-	-	-	712	3,554	-	-
Hospitals.....	162	-	1,145	10,889	7,651	87	180
Other than capital outlay.....	162	-	1,145	10,750	7,470	87	180
Health.....	216	90	67	765	2,099	168	542
Police protection.....	2,005	697	760	7,155	13,880	938	2,545
Fire protection.....	1,930	-	967	5,505	8,985	1,001	2,152
Sewerage.....	572	419	54	1,196	2,057	536	1,109
Other than capital outlay.....	254	306	54	779	1,784	218	643
Sanitation other than sewerage.....	457	330	269	2,835	4,039	531	597
Parks and recreation.....	210	175	80	1,555	1,540	268	844
Housing and urban renewal.....	53	-	-	1,111	63	184	-
Other than capital outlay.....	53	-	-	149	63	53	-
Libraries.....	432	59	195	926	2,031	168	329
Financial administration.....	264	161	212	742	1,929	143	397
General control.....	209	135	132	1,095	1,244	176	215
General public buildings.....	222	46	200	652	828	78	58
Other than capital outlay.....	222	46	200	281	816	78	58
Interest on general debt.....	403	228	141	1,055	1,718	195	485
All other.....	1,635	507	720	5,878	5,172	878	1,665
Water supply revenue.....	1,495	-	-	2,365	5,602	-	-
Water supply expenditure.....	1,127	-	-	1,910	3,940	-	-
Current operation.....	923	-	-	1,475	3,388	-	-
Capital outlay.....	136	-	-	336	156	-	-
Interest on debt.....	68	-	-	99	396	-	-
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	12,450	1,675	7,015	40,550	68,563	5,915	15,150
Gross debt outstanding.....	15,835	10,550	4,145	30,135	72,855	7,051	16,350
Long-term.....	14,150	10,550	4,145	25,950	62,076	6,305	16,350
Full faith and credit.....	14,150	10,550	4,145	25,950	62,076	6,305	16,350
Utility debt only.....	1,005	-	-	2,765	10,863	-	-
Nonguaranteed.....	-	-	-	-	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	1,685	-	-	4,185	10,779	746	-
Long-term debt issued.....	-	3,785	-	-	9,289	-	1,545
Long-term debt retired.....	872	419	506	1,965	4,910	408	1,225
Exhibit: City contributions to own retire- ment systems.....	-	-	-	375	603	-	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	NEW JERSEY--Con.				NEW MEXICO	NEW YORK	
	Trenton	Union City	Union township	Woodbridge township	Albuquerque	Albany	Binghamton
Population, 1960.....	114,167	52,180	51,499	78,846	201,189	129,726	75,941
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	June 30	Oct. 31	Dec. 31
General revenue.....	23,899	8,719	3,697	6,712	19,132	19,981	14,988
Intergovernmental revenue.....	2,418	900	76	300	1,132	4,738	4,833
From State government.....	1,755	821	59	59	632	4,075	2,765
From Federal Government.....	32	-	-	225	494	573	118
From local governments.....	631	79	17	16	6	90	1,950
General revenue from own sources.....	21,481	7,819	3,621	6,412	18,000	15,243	10,155
Taxes.....	19,411	7,594	3,318	6,137	13,549	13,655	5,608
Property.....	17,550	7,005	2,485	2,085	7,086	13,350	5,275
General sales and gross receipts....	-	-	-	-	4,387	-	-
Selective sales and gross receipts..	1,334	426	731	3,895	987	203	211
Other.....	527	163	102	157	1,089	102	122
Current charges.....	1,228	96	30	-	3,010	862	3,775
Miscellaneous general revenue.....	842	129	273	275	1,441	726	772
General expenditure, all functions.....	22,301	8,581	3,911	6,622	18,754	19,894	14,223
Capital outlay.....	1,637	420	582	1,579	6,586	3,793	952
Other.....	20,664	8,161	3,329	5,043	12,168	16,101	13,272
Education.....	8,718	3,721	-	-	-	9,141	-
Other than capital outlay.....	8,185	3,675	-	-	-	7,245	-
Highways.....	883	239	368	2,115	1,956	1,308	589
Other than capital outlay.....	807	196	230	1,065	1,144	1,305	466
Public welfare.....	1,043	229	34	92	-	-	2,484
Cash assistance payments.....	765	-	-	-	-	-	1,129
Hospitals.....	1,241	-	3	30	-	-	4,038
Other than capital outlay.....	1,215	-	3	30	-	-	3,695
Health.....	411	126	101	101	211	17	218
Police protection.....	2,035	845	763	1,052	2,047	1,554	1,052
Fire protection.....	1,625	811	922	-	1,950	1,400	1,201
Sewerage.....	414	419	76	550	3,172	221	378
Other than capital outlay.....	414	150	45	384	467	211	292
Sanitation other than sewerage.....	868	563	273	461	1,801	561	871
Parks and recreation.....	496	207	135	248	1,187	667	441
Housing and urban renewal.....	847	35	-	42	-	2,124	482
Other than capital outlay.....	67	-	-	42	-	371	268
Libraries.....	355	85	433	47	433	294	319
Financial administration.....	366	172	145	220	586	211	166
General control.....	290	131	79	281	516	279	355
General public buildings.....	385	135	119	33	1,840	162	124
Other than capital outlay.....	175	135	119	29	133	162	110
Interest on general debt.....	504	189	53	297	988	840	367
All other.....	1,820	674	407	1,053	2,067	1,114	1,135
Water supply revenue.....	2,205	-	-	-	4,174	1,865	748
Water supply expenditure.....	1,845	-	-	-	7,675	3,369	573
Current operation.....	1,415	-	-	-	1,793	1,105	453
Capital outlay.....	216	-	-	-	4,867	2,073	36
Interest on debt.....	214	-	-	-	1,015	191	84
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	15,250	5,685	2,045	2,715	8,467	11,050	7,345
Gross debt outstanding.....	28,845	4,995	2,505	9,830	70,595	42,100	18,495
Long-term.....	23,150	4,995	2,445	7,015	70,595	28,650	15,450
Full faith and credit.....	23,150	4,995	2,445	7,015	58,223	17,300	12,995
Utility debt only.....	8,215	-	-	-	22,595	5,345	3,185
Nonguaranteed.....	-	-	-	-	12,372	11,350	2,455
Utility debt only.....	-	-	-	-	3,866	-	-
Short-term.....	5,695	-	60	2,815	-	13,450	3,045
Long-term debt issued.....	2,915	364	1,045	546	44,555	3,325	-
Long-term debt retired.....	1,985	440	251	347	49,439	3,855	1,045
Exhibit: City contributions to own retirement systems.....	-	-	-	-	49	349	244

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						
	Buffalo	Mt. Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Rome
Population, 1960.....	532,759	76,010	76,812	7,781,984	102,394	318,611	51,646
Date of end of fiscal year.....	June 30	Dec. 31	Dec. 31	June 30	Dec. 31	June 30	Dec. 31
General revenue.....	98,978	7,568	11,267	3,301,431	12,542	66,818	4,543
Intergovernmental revenue.....	30,387	834	1,774	862,940	1,668	24,584	440
From State government.....	24,335	831	854	812,620	1,175	12,473	356
From Federal Government.....	1,516	-	858	48,759	493	481	48
From local governments.....	4,536	3	62	1,561	-	11,630	36
General revenue from own sources.....	68,591	6,734	9,493	2,438,491	10,874	42,234	4,103
Taxes.....	57,076	5,969	8,256	2,047,365	8,778	34,643	2,353
Property.....	53,039	5,685	7,965	1,231,379	6,685	33,406	2,215
General sales and gross receipts....	-	-	-	616,798	1,525	-	-
Selective sales and gross receipts..	3,083	103	116	156,851	440	748	76
Other.....	954	181	175	42,337	128	489	62
Current charges.....	8,623	581	822	279,706	1,067	5,692	1,558
Miscellaneous general revenue.....	2,892	184	415	111,420	1,029	1,899	192
General expenditure, all functions.....	100,780	10,113	13,051	3,156,113	11,778	69,684	5,044
Capital outlay.....	16,507	3,087	4,046	554,726	1,990	8,500	889
Other.....	84,273	7,026	9,005	2,601,387	9,788	61,184	4,155
Education.....	39,611	-	-	808,357	-	32,477	-
Other than capital outlay.....	34,932	-	-	692,072	-	29,701	-
Highways.....	5,249	996	845	207,882	1,403	5,520	693
Other than capital outlay.....	3,000	483	845	77,141	542	4,046	423
Public welfare.....	32	14	32	395,830	-	-	4
Cash assistance payments.....	-	-	-	238,127	-	-	-
Hospitals.....	-	52	107	312,263	-	26	1,365
Other than capital outlay.....	-	52	107	301,934	-	26	1,365
Health.....	53	194	240	52,935	252	67	30
Police protection.....	9,907	1,433	1,245	251,336	1,472	4,474	339
Fire protection.....	7,228	1,011	1,285	121,119	1,235	4,256	398
Sewerage.....	6,744	566	1,550	65,700	984	3,133	47
Other than capital outlay.....	2,060	62	155	14,768	254	811	32
Sanitation other than sewerage.....	5,462	733	753	112,922	739	3,642	168
Parks and recreation.....	4,434	474	465	103,258	551	2,756	131
Housing and urban renewal.....	4,425	1,532	2,489	212,493	808	1,111	246
Other than capital outlay.....	4,034	336	466	91,379	570	544	143
Libraries.....	90	482	379	34,726	198	1,477	157
Financial administration.....	1,084	158	134	32,700	383	842	99
General control.....	1,673	316	463	70,831	850	1,234	117
General public buildings.....	1,551	108	184	23,987	278	470	27
Other than capital outlay.....	1,430	107	184	22,434	250	433	27
Interest on general debt.....	4,084	167	313	119,873	597	1,385	118
All other.....	9,153	1,874	2,566	229,901	2,028	6,814	1,105
Water supply revenue.....	4,237	640	-	55,001	2,005	4,961	492
Water supply expenditure.....	8,251	526	-	79,459	930	3,064	340
Current operation.....	2,454	498	-	27,972	776	2,054	233
Capital outlay.....	5,377	23	-	27,285	12	996	53
Interest on debt.....	420	5	-	24,202	142	14	54
Other utility revenue ¹	-	-	-	(T) 332,411	-	-	-
Other utility expenditure.....	-	-	-	503,055	-	-	-
Current operation.....	-	-	-	364,862	-	-	-
Capital outlay.....	-	-	-	75,553	-	-	-
Interest on debt.....	-	-	-	62,640	-	-	-
Total expenditure for personal services.....	59,125	5,165	5,455	1,972,358	6,765	42,120	2,515
Gross debt outstanding.....	173,880	12,760	16,670	7,050,681	27,685	91,536	8,380
Long-term.....	157,129	8,905	8,725	6,337,878	25,550	42,644	6,645
Full faith and credit.....	90,006	4,600	4,790	4,815,437	22,545	38,238	4,870
Utility debt only.....	15,174	272	-	721,064	6,515	570	1,875
Nonguaranteed.....	67,123	4,305	3,935	1,522,441	3,005	4,406	1,775
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	16,751	3,855	7,945	712,803	2,135	48,892	1,735
Long-term debt issued.....	30,340	1,765	81	686,349	2,655	12,570	711
Long-term debt retired.....	12,059	585	919	412,291	3,005	3,124	519
Exhibit: City contributions to own retire- ment systems.....	1,541	231	494	295,114	-	1,249	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	NEW YORK--Con.						NORTH CAROLINA
	Schenectady	Syracuse	Troy	Utica	White Plains	Yonkers	Asheville
Population, 1960.....	81,682	216,038	67,492	100,410	50,485	190,634	60,192
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	June 30	Dec. 31	June 30
General revenue.....	9,953	48,717	6,778	9,329	8,487	37,095	3,255
Intergovernmental revenue.....	1,342	16,240	930	1,573	528	8,418	523
From State government.....	790	10,255	553	1,055	496	7,995	509
From Federal Government.....	517	3,464	377	463	-	415	-
From local governments.....	35	2,521	-	55	32	8	14
General revenue from own sources.....	8,611	32,477	5,848	7,756	7,959	28,677	2,732
Taxes.....	7,304	27,311	4,909	6,574	6,504	25,313	2,223
Property.....	7,105	21,850	4,525	6,315	6,186	23,650	2,009
General sales and gross receipts....	-	4,635	-	-	-	-	-
Selective sales and gross receipts..	106	386	316	147	94	1,329	48
Other.....	93	440	68	112	224	334	166
Current charges.....	1,077	3,689	876	950	1,158	2,639	443
Miscellaneous general revenue.....	230	1,477	63	232	297	725	66
General expenditure, all functions.....	10,923	57,722	5,626	11,424	9,610	42,364	4,690
Capital outlay.....	3,518	21,154	836	3,543	2,630	11,272	465
Other.....	7,405	36,568	4,790	7,881	6,980	31,092	4,225
Education.....	-	20,160	-	-	-	19,408	-
Other than capital outlay.....	-	16,050	-	-	-	14,450	-
Highways.....	851	2,070	875	1,780	1,093	2,076	589
Other than capital outlay.....	633	1,485	450	1,045	646	643	396
Public welfare.....	-	-	5	-	12	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	274	-	-	-	-	-
Other than capital outlay.....	-	274	-	-	-	-	-
Health.....	251	1,151	31	209	-	598	-
Police protection.....	961	3,438	810	1,273	1,329	2,947	719
Fire protection.....	1,165	3,030	961	1,564	1,075	2,283	697
Sewerage.....	457	500	207	497	160	303	-
Other than capital outlay.....	312	204	141	87	71	98	-
Sanitation other than sewerage.....	840	1,795	294	351	697	1,575	376
Parks and recreation.....	486	1,859	225	540	381	1,325	281
Housing and urban renewal.....	3,331	9,964	553	2,061	374	3,311	-
Other than capital outlay.....	411	1,375	468	527	302	646	-
Libraries.....	-	918	64	196	251	1,023	147
Financial administration.....	277	623	120	180	170	454	71
General control.....	206	925	154	226	378	826	571
General public buildings.....	68	3,738	85	336	318	166	133
Other than capital outlay.....	67	241	85	194	118	161	129
Interest on general debt.....	226	1,205	336	556	136	1,425	322
All other.....	1,803	6,073	906	1,655	3,236	4,644	784
Water supply revenue.....	1,015	2,265	655	1,945	951	1,995	2,209
Water supply expenditure.....	497	1,450	1,895	1,101	526	2,231	1,839
Current operation.....	467	1,255	460	745	429	1,735	1,483
Capital outlay.....	8	163	1,354	267	97	414	-
Interest on debt.....	22	32	81	89	-	82	356
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	4,955	26,850	3,225	4,995	4,936	22,550	2,676
Gross debt outstanding.....	17,125	61,400	23,899	23,455	8,423	71,700	18,499
Long-term.....	12,250	36,550	23,850	20,950	7,877	53,750	18,499
Full faith and credit.....	5,565	23,200	13,895	10,300	3,720	41,000	18,499
Utility debt only.....	776	1,015	8,885	-	-	2,975	8,897
Nonguaranteed.....	6,685	13,350	9,955	10,650	4,157	12,750	-
Utility debt only.....	-	-	-	3,375	-	-	-
Short-term.....	4,875	24,850	49	2,505	546	17,950	-
Long-term debt issued.....	1,315	9,665	8,305	981	3,719	22,150	-
Long-term debt retired.....	1,075	1,595	1,295	1,575	120	3,565	360
Exhibit: City contributions to own retire- ment systems.....	305	965	288	-	179	854	64

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	NORTH CAROLINA--Con.						OHIO
	Charlotte	Durham	Greensboro	High Point	Raleigh	Winston-Salem	Akron
Population, 1960.....	201,564	78,302	119,574	62,063	93,931	111,135	290,351
Date of end of fiscal year.....	June 30	June 30	June 30	June 30	June 30	June 30	Dec. 31
General revenue.....	19,970	6,259	14,273	5,042	6,368	15,322	34,582
Intergovernmental revenue.....	3,847	1,120	2,344	715	1,238	2,870	7,235
From State government.....	2,077	614	1,568	599	760	1,347	5,855
From Federal Government.....	452	375	702	-	295	665	1,353
From local governments.....	1,318	131	74	116	183	858	25
General revenue from own sources.....	16,123	5,139	11,929	4,327	5,130	12,452	27,347
Taxes.....	12,389	3,472	7,099	2,838	3,580	5,848	17,477
Property.....	11,516	3,295	6,688	2,714	3,243	5,468	9,935
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	-	-	-	-	-	-
Other.....	873	177	411	124	337	380	7,542
Current charges.....	3,262	1,233	1,813	709	718	5,262	6,767
Miscellaneous general revenue.....	472	434	3,017	780	832	1,342	3,103
General expenditure, all functions.....	22,330	8,673	16,228	6,695	7,242	15,440	37,361
Capital outlay.....	7,431	3,791	6,859	2,171	2,223	3,199	13,264
Other.....	14,899	4,882	9,369	4,524	5,019	12,241	24,097
Education.....	-	-	-	-	-	-	6,539
Other than capital outlay.....	-	-	-	-	-	-	5,205
Highways.....	4,596	1,723	3,256	1,106	873	1,743	8,535
Other than capital outlay.....	1,895	701	672	521	414	1,036	3,615
Public welfare.....	11	-	-	-	-	-	1,265
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	1,362	1	-	-	10	4,178	-
Other than capital outlay.....	298	1	-	-	10	4,161	-
Health.....	983	14	-	-	-	29	582
Police protection.....	2,315	784	1,915	813	1,076	1,478	2,993
Fire protection.....	2,218	930	1,317	756	855	1,018	2,491
Sewerage.....	2,973	394	1,455	533	796	568	3,153
Other than capital outlay.....	1,105	347	415	212	252	306	1,685
Sanitation other than sewerage.....	1,723	659	891	548	619	922	1,406
Parks and recreation.....	790	255	1,067	328	404	800	1,068
Housing and urban renewal.....	1,175	2,287	1,770	994	293	1,687	4,238
Other than capital outlay.....	62	178	301	85	23	132	324
Libraries.....	2	93	1,192	133	49	336	-
Financial administration.....	294	234	352	247	141	371	593
General control.....	480	153	412	277	311	410	774
General public buildings.....	162	91	381	129	798	166	264
Other than capital outlay.....	158	54	195	120	81	118	264
Interest on general debt.....	1,236	365	591	274	384	318	1,165
All other.....	2,010	690	1,629	557	633	1,416	2,296
Water supply revenue.....	2,843	1,454	1,944	722	1,085	1,704	4,295
Water supply expenditure.....	2,444	2,881	1,990	832	753	1,903	3,194
Current operation.....	1,467	624	817	312	464	717	2,355
Capital outlay.....	565	2,115	866	335	145	877	411
Interest on debt.....	412	142	307	185	144	309	428
Other utility revenue ¹	-	-	-	(E) 3,057	-	-	-
Other utility expenditure.....	-	-	-	1,914	-	-	-
Current operation.....	-	-	-	1,564	-	-	-
Capital outlay.....	-	-	-	271	-	-	-
Interest on debt.....	-	-	-	79	-	-	-
Total expenditure for personal services.....	10,150	3,320	6,068	2,946	3,417	8,631	15,450
Gross debt outstanding.....	57,599	25,570	37,974	17,386	18,064	28,570	51,615
Long-term.....	56,266	18,121	33,637	14,086	15,918	22,924	45,850
Full faith and credit.....	56,266	17,011	33,637	14,086	4,735	22,924	41,135
Utility debt only.....	14,709	6,700	10,484	7,362	6,560	11,180	10,805
Nonguaranteed.....	-	1,110	-	-	11,183	-	4,715
Utility debt only.....	-	-	-	-	-	-	1,745
Short-term.....	1,333	7,449	4,337	3,300	2,146	5,646	5,765
Long-term debt issued.....	4,600	3,700	-	-	1,360	4,730	4,815
Long-term debt retired.....	2,394	1,379	1,736	894	583	1,232	5,785
Exhibit: City contributions to own retirement systems.....	135	-	-	53	-	189	501

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	OHIO--Con.						
	Canton	Cincinnati	Cleveland	Cleveland Heights	Columbus	Dayton	Euclid
Population, 1960.....	113,631	502,550	876,050	61,813	471,316	262,332	62,998
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	8,153	104,520	90,911	3,877	41,791	28,984	5,463
Intergovernmental revenue.....	2,065	21,793	17,462	697	9,111	4,260	702
From State government.....	1,965	8,441	13,239	697	7,696	3,045	702
From Federal Government.....	100	10,340	3,255	-	552	1,055	-
From local governments.....	-	3,012	968	-	863	160	-
General revenue from own sources.....	6,088	82,727	73,449	3,180	32,680	24,724	4,761
Taxes.....	4,547	41,749	51,078	2,394	20,660	17,511	3,171
Property.....	1,135	22,430	48,426	1,975	5,095	8,845	3,055
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	22	305	346	20	-	-	1
Other.....	3,390	19,014	2,306	399	15,565	8,666	115
Current charges.....	1,096	24,752	14,595	527	7,732	3,469	789
Miscellaneous general revenue.....	445	16,226	7,776	259	4,288	3,744	801
General expenditure, all functions.....	7,842	109,579	96,760	3,843	45,236	31,041	4,218
Capital outlay.....	1,436	34,273	27,871	405	14,580	11,746	822
Other.....	6,406	75,306	68,889	3,438	30,656	19,295	3,396
Education.....	-	24,390	17	-	-	-	-
Other than capital outlay.....	-	20,925	17	-	-	-	-
Highways.....	1,272	8,773	11,887	585	6,098	7,630	577
Other than capital outlay.....	859	3,652	7,410	485	2,243	1,565	336
Public welfare.....	739	3,000	2,505	11	242	-	-
Cash assistance payments.....	515	-	-	6	-	-	-
Hospitals.....	-	11,713	-	-	-	-	-
Other than capital outlay.....	-	9,848	-	-	-	-	-
Health.....	176	1,698	2,251	55	1,094	564	37
Police protection.....	1,305	7,851	15,677	577	6,269	3,300	634
Fire protection.....	988	6,453	9,338	468	5,115	2,934	387
Sewerage.....	763	3,093	4,819	685	7,304	1,628	652
Other than capital outlay.....	488	1,987	2,916	383	2,045	795	329
Sanitation other than sewerage.....	288	3,726	7,710	483	2,309	1,884	438
Parks and recreation.....	246	4,128	14,298	147	3,198	2,449	348
Housing and urban renewal.....	23	11,697	8,708	-	1,496	3,392	-
Other than capital outlay.....	23	1,487	1,615	-	290	539	-
Libraries.....	-	-	-	-	1,571	-	-
Financial administration.....	253	1,222	662	45	731	614	52
General control.....	369	1,533	2,882	166	1,593	1,086	167
General public buildings.....	215	956	699	112	437	577	110
Other than capital outlay.....	139	529	588	110	425	545	92
Interest on general debt.....	156	5,421	4,448	122	2,513	1,255	540
All other.....	1,049	13,925	10,859	387	5,266	3,728	276
Water supply revenue.....	1,725	8,819	17,687	1,035	5,754	3,545	-
Water supply expenditure.....	897	10,890	16,067	730	4,572	3,789	-
Current operation.....	714	5,123	11,531	728	3,594	2,185	-
Capital outlay.....	183	4,938	3,041	2	367	1,326	-
Interest on debt.....	-	829	1,495	-	611	278	-
Other utility revenue ¹	-	-	(*) 33,762	-	(E) 2,079	-	(T) 403
Other utility expenditure.....	-	-	32,813	-	2,102	-	617
Current operation.....	-	-	27,321	-	1,590	-	503
Capital outlay.....	-	-	4,104	-	502	-	112
Interest on debt.....	-	-	1,388	-	10	-	2
Total expenditure for personal services.....	4,845	54,649	75,691	2,295	24,101	15,950	2,475
Gross debt outstanding.....	6,780	256,609	284,693	5,800	117,065	63,900	16,735
Long-term.....	1,905	232,542	284,693	4,055	105,686	53,250	13,250
Full faith and credit.....	-	217,058	161,568	4,037	105,686	53,250	13,250
Utility debt only.....	-	31,089	1,480	-	25,391	13,450	152
Nonguaranteed.....	1,905	15,484	123,125	18	-	-	-
Utility debt only.....	-	-	95,478	-	-	-	-
Short-term.....	4,875	24,067	-	1,745	11,379	10,650	3,485
Long-term debt issued.....	21	46,630	39,313	750	18,521	7,565	1,805
Long-term debt retired.....	354	11,520	26,845	389	4,892	3,595	1,065
Exhibit: City contributions to own retirement systems.....	199	4,491	2,607	111	771	531	72

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	OHIO--Con.						
	Hamilton	Kettering	Lakewood	Lima	Lorain	Parma	Springfield
Population, 1960.....	72,354	54,462	66,154	51,037	68,932	82,845	82,723
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	4,822	2,054	7,915	3,978	5,044	5,938	8,508
Intergovernmental revenue.....	814	641	578	800	997	1,025	1,164
From State government.....	773	641	578	788	997	1,025	885
From Federal Government.....	41	-	-	3	-	-	279
From local governments.....	-	-	-	9	-	-	-
General revenue from own sources.....	4,009	1,413	7,337	3,178	4,047	4,913	7,344
Taxes.....	2,585	1,252	2,792	1,703	2,989	3,176	3,352
Property.....	1,135	1,095	2,545	536	2,935	3,015	974
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	-	-	-	-	7	-
Other.....	1,450	157	247	1,167	54	154	2,378
Current charges.....	932	-	4,239	1,084	701	285	3,466
Miscellaneous general revenue.....	491	161	306	391	357	1,452	526
General expenditure, all functions.....	4,637	2,147	7,599	4,048	10,793	3,577	7,453
Capital outlay.....	592	995	604	1,163	7,434	642	760
Other.....	4,045	1,152	6,995	2,885	3,359	2,935	6,693
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	566	1,079	684	731	2,159	576	866
Other than capital outlay.....	486	319	415	458	485	419	583
Public welfare.....	49	-	1	85	246	41	-
Cash assistance payments.....	-	-	-	-	160	-	-
Hospitals.....	56	-	3,628	-	3,385	98	2,707
Other than capital outlay.....	56	-	3,455	-	-	-	2,605
Health.....	126	25	52	48	187	51	127
Police protection.....	726	287	513	450	547	504	706
Fire protection.....	691	112	473	420	669	377	777
Sewerage.....	415	90	260	943	2,367	293	259
Other than capital outlay.....	288	-	106	179	230	91	202
Sanitation other than sewerage.....	571	-	587	335	158	332	236
Parks and recreation.....	378	112	217	220	235	184	382
Housing and urban renewal.....	79	-	-	-	-	-	192
Other than capital outlay.....	60	-	-	-	-	-	70
Libraries.....	-	-	-	-	1	-	-
Financial administration.....	59	26	67	91	50	87	128
General control.....	108	150	255	209	150	194	240
General public buildings.....	84	64	89	46	21	78	187
Other than capital outlay.....	84	58	81	40	21	78	130
Interest on general debt.....	184	8	151	215	249	510	137
All other.....	545	194	622	254	369	252	509
Water supply revenue.....	1,055	-	658	1,155	780	-	937
Water supply expenditure.....	804	-	563	2,974	637	-	676
Current operation.....	609	-	474	439	440	-	506
Capital outlay.....	115	-	72	2,455	129	-	9
Interest on debt.....	80	-	17	80	68	-	161
Other utility revenue ¹	(*) 6,470	-	-	-	-	-	-
Other utility expenditure.....	7,054	-	-	-	-	-	-
Current operation.....	4,700	-	-	-	-	-	-
Capital outlay.....	2,184	-	-	-	-	-	-
Interest on debt.....	170	-	-	-	-	-	-
Total expenditure for personal services.....	4,035	790	4,765	1,965	2,385	1,975	4,935
Gross debt outstanding.....	16,617	3,315	9,240	10,250	11,410	12,150	9,871
Long-term.....	16,050	3,315	5,635	3,915	9,805	12,150	9,355
Full faith and credit.....	5,900	3,315	5,074	3,012	9,375	8,135	4,290
Utility debt only.....	990	-	489	-	2,175	-	-
Nonguaranteed.....	10,150	-	561	903	430	4,015	5,065
Utility debt only.....	9,960	-	-	567	-	-	5,065
Short-term.....	567	-	3,605	6,335	1,605	-	516
Long-term debt issued.....	4,555	3,075	206	232	252	212	92
Long-term debt retired.....	959	69	730	263	1,005	2,335	459
Exhibit: City contributions to own retire- ment systems.....	110	-	275	80	189	-	130

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	OHIO--Con.			OKLAHOMA			OREGON
	Toledo	Warren	Youngstown	Lawton	Oklahoma City	Tulsa	Eugene
Population, 1960.....	318,003	59,648	166,689	61,697	324,253	261,685	50,977
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	June 30	June 30	June 30	June 30
General revenue.....	34,190	4,841	12,703	2,354	26,477	19,634	6,167
Intergovernmental revenue.....	4,654	801	2,240	323	5,251	2,340	990
From State government.....	3,946	666	1,635	322	1,514	1,340	618
From Federal Government.....	267	135	605	1	3,737	978	202
From local governments.....	441	-	-	-	-	22	170
General revenue from own sources.....	29,536	4,040	10,463	2,031	21,226	17,294	5,177
Taxes.....	16,795	2,586	8,014	1,220	10,769	7,858	2,384
Property.....	6,772	769	3,745	991	8,811	6,403	2,143
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	-	-	-	146	1,090	867	82
Other.....	10,023	1,817	4,269	83	868	588	159
Current charges.....	9,754	1,132	1,362	422	6,056	7,283	888
Miscellaneous general revenue.....	2,987	322	1,087	389	4,401	2,153	1,905
General expenditure, all functions.....	34,644	5,380	15,320	2,506	35,343	21,596	9,104
Capital outlay.....	6,014	2,008	6,135	339	17,881	6,304	5,542
Other.....	28,630	3,372	9,185	2,167	17,462	15,292	3,562
Education.....	6,954	-	-	-	-	-	-
Other than capital outlay.....	6,362	-	-	-	-	-	-
Highways.....	5,273	738	3,511	345	4,257	2,203	1,740
Other than capital outlay.....	2,444	519	1,025	233	1,350	1,270	375
Public welfare.....	2,122	1	3	-	-	-	-
Cash assistance payments.....	-	1	-	-	-	-	-
Hospitals.....	-	-	1	-	-	-	-
Other than capital outlay.....	-	-	1	-	-	-	-
Health.....	1,055	65	258	79	273	20	31
Police protection.....	4,035	601	1,995	341	3,652	2,391	708
Fire protection.....	3,187	694	1,574	326	2,358	3,524	735
Sewerage.....	2,981	1,741	2,775	45	4,909	1,430	2,238
Other than capital outlay.....	1,281	276	246	42	502	626	323
Sanitation other than sewerage.....	2,379	276	886	252	978	931	115
Parks and recreation.....	1,701	261	566	118	3,421	2,496	410
Housing and urban renewal.....	425	-	838	-	-	538	221
Other than capital outlay.....	188	-	-	-	-	88	67
Libraries.....	-	-	-	36	684	-	145
Financial administration.....	597	75	220	4	423	511	85
General control.....	843	171	548	103	531	371	156
General public buildings.....	241	45	140	29	134	123	1,201
Other than capital outlay.....	198	45	140	29	131	120	21
Interest on general debt.....	742	316	675	121	4,065	2,828	330
All other.....	2,109	396	1,331	707	9,658	4,230	989
Water supply revenue.....	3,943	849	2,045	1,168	8,303	7,074	854
Water supply expenditure.....	3,746	758	2,494	514	12,689	5,845	1,275
Current operation.....	2,643	490	1,795	264	2,099	2,729	353
Capital outlay.....	971	144	697	30	6,997	2,525	834
Interest on debt.....	132	124	2	220	3,593	591	88
Other utility revenue ¹	-	-	-	-	-	-	(E) 6,653
Other utility expenditure.....	-	-	-	-	-	-	11,370
Current operation.....	-	-	-	-	-	-	3,416
Capital outlay.....	-	-	-	-	-	-	6,878
Interest on debt.....	-	-	-	-	-	-	1,076
Total expenditure for personal services.....	19,145	2,705	7,585	1,131	11,059	10,741	4,596
Gross debt outstanding.....	32,469	12,928	24,005	11,928	216,502	115,686	41,902
Long-term.....	25,622	12,850	14,850	11,928	216,502	114,805	40,307
Full faith and credit.....	8,734	5,405	14,745	11,928	105,134	82,311	12,307
Utility debt only.....	-	-	75	7,802	23,935	24,584	2,950
Nonguaranteed.....	16,888	7,445	105	-	111,368	32,494	28,000
Utility debt only.....	5,648	4,155	-	-	74,065	-	28,000
Short-term.....	6,847	78	9,155	-	-	881	1,595
Long-term debt issued.....	4,100	-	781	2,725	16,529	4,350	1,992
Long-term debt retired.....	1,924	620	1,165	668	5,783	4,895	784
Exhibit: City contributions to own retirement systems.....	703	116	380	6	271	102	-

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	OREGON--Con.	PENNSYLVANIA					
	Portland	Abington township	Allentown	Altoona	Bethlehem	Bristol township	Chester
Population, 1960.....	372,676	55,831	108,347	69,407	75,408	59,298	63,658
Date of end of fiscal year.....	June 30	Jan. 3, 1964	Jan. 2, 1964	Dec. 31	Jan. 4, 1964	Dec. 31	Jan. 2, 1964
General revenue.....	38,859	2,858	8,159	3,091	6,236	1,106	3,367
Intergovernmental revenue.....	4,218	216	1,714	343	1,596	188	667
From State government.....	3,405	216	469	285	1,065	174	379
From Federal Government.....	508	-	555	-	395	-	230
From local governments.....	305	-	690	58	126	14	58
General revenue from own sources.....	34,641	2,642	6,445	2,748	4,650	918	2,700
Taxes.....	22,642	1,816	4,697	2,009	3,188	880	2,192
Property.....	18,259	1,595	2,435	1,425	2,155	814	1,805
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	1,742	57	32	-	-	-	-
Other.....	2,641	164	2,230	574	1,033	66	29
Current charges.....	8,522	321	871	620	895	-	296
Miscellaneous general revenue.....	3,477	505	977	119	567	38	212
General expenditure, all functions.....	35,639	2,639	10,129	3,244	6,985	968	4,009
Capital outlay.....	5,197	625	3,841	346	2,445	114	1,619
Other.....	30,442	2,014	6,288	2,898	4,540	854	2,390
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	3,524	751	1,199	624	531	313	741
Other than capital outlay.....	2,788	475	1,005	361	410	215	309
Public welfare.....	-	-	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	-	-	12	-	12	-	-
Other than capital outlay.....	-	-	12	-	12	-	-
Health.....	1,109	47	115	27	66	-	43
Police protection.....	6,857	415	1,006	465	667	343	594
Fire protection.....	5,871	103	775	535	649	47	241
Sewerage.....	3,270	484	1,173	279	266	-	322
Other than capital outlay.....	924	261	414	204	160	-	259
Sanitation other than sewerage.....	952	281	482	135	59	-	246
Parks and recreation.....	4,429	201	757	101	516	28	142
Housing and urban renewal.....	541	-	633	-	2,163	-	958
Other than capital outlay.....	331	-	51	-	278	-	21
Libraries.....	-	12	-	-	122	22	-
Financial administration.....	872	130	234	108	175	15	124
General control.....	1,193	29	228	54	200	92	152
General public buildings.....	279	27	2,017	48	127	6	83
Other than capital outlay.....	245	27	55	48	125	6	83
Interest on general debt.....	549	104	141	28	133	37	92
All other.....	6,193	55	1,357	840	1,299	65	271
Water supply revenue.....	6,006	-	1,295	679	1,155	-	-
Water supply expenditure.....	5,411	-	959	491	662	-	-
Current operation.....	2,987	-	811	472	300	-	-
Capital outlay.....	1,834	-	148	19	362	-	-
Interest on debt.....	590	-	-	-	-	-	-
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	27,081	1,035	3,915	2,125	2,805	498	1,495
Gross debt outstanding.....	41,160	4,465	6,555	993	6,310	784	3,960
Long-term.....	34,137	4,465	5,955	875	3,485	784	2,535
Full faith and credit.....	32,858	4,465	5,955	800	3,485	784	2,535
Utility debt only.....	18,468	-	-	-	-	-	-
Nonguaranteed.....	1,279	-	-	75	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	7,023	-	600	118	2,825	-	1,425
Long-term debt issued.....	-	800	500	-	-	-	300
Long-term debt retired.....	3,511	591	425	51	290	55	265
Exhibit: City contributions to own retire- ment systems.....	1,023	14	197	-	83	-	39

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Erie	Harrisburg	Haverford township	Johnstown	Lancaster	Lower Merion township	Penn Hills township
Population, 1960.....	138,440	79,697	54,019	53,949	61,055	59,420	51,512
Date of end of fiscal year.....	Jan. 2, 1964	Dec. 31	Dec. 31	Jan. 3, 1964	Jan. 2, 1964	Dec. 31	Dec. 31
General revenue.....	9,428	5,533	2,162	3,405	3,202	4,041	1,872
Intergovernmental revenue.....	1,730	596	341	1,012	452	295	205
From State government.....	1,295	435	145	217	197	257	205
From Federal Government.....	351	-	-	750	198	-	-
From local governments.....	84	161	196	45	57	38	-
General revenue from own sources.....	7,698	4,937	1,821	2,393	2,750	3,746	1,667
Taxes.....	5,586	3,078	1,326	1,936	1,891	2,961	1,388
Property.....	4,335	2,325	1,225	1,305	1,455	2,725	821
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	80	-	-	-	-	-
Other.....	1,251	673	101	631	436	236	567
Current charges.....	1,469	1,468	436	375	721	481	242
Miscellaneous general revenue.....	643	391	59	82	138	304	37
General expenditure, all functions.....	10,936	7,390	1,919	3,066	3,701	3,842	1,615
Capital outlay.....	3,066	2,204	139	746	205	547	216
Other.....	7,870	5,186	1,780	2,320	3,496	3,295	1,399
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	1,046	750	453	480	418	717	391
Other than capital outlay.....	971	573	441	374	324	507	269
Public welfare.....	-	2	-	-	-	-	2
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	130	19	-	-	-	-	-
Other than capital outlay.....	130	19	-	-	-	-	-
Health.....	138	78	24	42	106	82	-
Police protection.....	1,097	959	420	430	582	886	350
Fire protection.....	1,106	552	42	529	509	147	53
Sewerage.....	555	537	437	353	337	486	303
Other than capital outlay.....	544	446	386	16	324	232	246
Sanitation other than sewerage.....	748	960	294	169	194	564	190
Parks and recreation.....	334	350	53	199	185	269	24
Housing and urban renewal.....	1,637	1,821	-	200	187	-	-
Other than capital outlay.....	196	65	-	-	125	-	-
Libraries.....	-	5	30	34	23	140	-
Financial administration.....	343	183	18	99	161	129	54
General control.....	338	172	72	39	115	90	63
General public buildings.....	1,433	128	23	56	89	32	34
Other than capital outlay.....	68	106	23	56	89	32	13
Interest on general debt.....	409	91	24	46	59	28	35
All other.....	1,619	783	29	390	736	272	116
Water supply revenue.....	1,485	872	-	-	1,275	-	-
Water supply expenditure.....	1,460	574	-	-	816	-	-
Current operation.....	1,105	396	-	-	743	-	-
Capital outlay.....	259	164	-	-	73	-	-
Interest on debt.....	96	14	-	-	-	-	-
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	4,865	3,315	1,095	1,725	2,275	2,125	654
Gross debt outstanding.....	20,635	5,690	1,435	2,160	2,620	1,835	891
Long-term.....	17,550	2,405	1,435	1,155	1,925	1,835	891
Full faith and credit.....	17,550	2,405	1,435	1,155	1,925	1,835	891
Utility debt only.....	3,155	488	-	-	-	-	-
Nonguaranteed.....	-	-	-	-	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	3,085	3,285	-	1,005	695	-	-
Long-term debt issued.....	2,155	180	-	-	-	650	-
Long-term debt retired.....	965	245	118	75	165	225	84
Exhibit: City contributions to own retirement systems.....	280	70	135	17	47	65	33

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	PENNSYLVANIA--Con.						
	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township	Wilkes-Barre	York
Population, 1960.....	2,002,512	604,332	98,177	111,443	93,158	63,551	54,504
Date of end of fiscal year.....	Dec. 31	Dec. 31	Jan. 2, 1964	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	293,580	63,198	6,552	7,018	3,900	4,001	3,194
Intergovernmental revenue.....	31,091	14,409	468	2,625	390	1,647	207
From State government.....	23,326	4,542	332	800	326	350	188
From Federal Government.....	6,723	8,774	90	1,812	-	1,246	-
From local governments.....	1,042	1,093	46	10	64	52	19
General revenue from own sources.....	262,489	48,789	6,084	4,393	3,510	2,354	2,987
Taxes.....	205,873	46,217	4,086	3,890	2,845	1,948	1,932
Property.....	95,534	31,024	3,005	3,085	2,575	1,785	1,605
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts.....	1,445	1,740	120	-	-	11	145
Other.....	108,894	13,453	961	805	270	152	182
Current charges.....	31,173	1,210	421	289	515	278	952
Miscellaneous general revenue.....	25,443	1,362	1,577	214	150	128	103
General expenditure, all functions.....	309,182	65,467	6,673	6,961	4,468	4,823	2,841
Capital outlay.....	82,163	19,212	1,918	2,528	1,225	2,284	119
Other.....	227,019	46,255	4,755	4,433	3,243	2,539	2,722
Education.....	-	16	-	-	-	-	-
Other than capital outlay.....	-	16	-	-	-	-	-
Highways.....	18,286	4,402	848	635	489	534	347
Other than capital outlay.....	13,244	3,183	644	600	479	238	277
Public welfare.....	10,735	30	-	-	-	-	-
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	15,578	-	-	-	-	-	6
Other than capital outlay.....	15,324	-	-	-	-	-	6
Health.....	6,372	21	139	40	73	64	24
Police protection.....	40,030	11,022	990	822	997	492	418
Fire protection.....	19,490	7,404	484	1,063	229	599	370
Sewerage.....	16,212	960	1,411	55	1,095	275	238
Other than capital outlay.....	3,701	867	256	55	206	69	238
Sanitation other than sewerage.....	16,473	5,945	74	397	485	216	218
Parks and recreation.....	16,247	4,213	449	225	287	160	163
Housing and urban renewal.....	23,201	17,828	498	2,587	-	1,799	90
Other than capital outlay.....	5,323	1,339	31	200	-	134	41
Libraries.....	6,756	2,149	193	129	51	10	3
Financial administration.....	7,812	2,203	191	165	224	126	74
General control.....	16,725	1,369	105	144	96	61	86
General public buildings.....	7,751	1,494	154	33	76	38	40
Other than capital outlay.....	5,481	1,484	149	33	72	38	40
Interest on general debt.....	20,728	1,859	225	190	97	91	54
All other.....	66,786	4,552	912	476	269	358	710
Water supply revenue.....	19,378	8,299	1,535	-	-	-	-
Water supply expenditure.....	26,040	6,283	1,207	-	-	-	-
Current operation.....	9,678	5,100	1,055	-	-	-	-
Capital outlay.....	13,115	1,183	121	-	-	-	-
Interest on debt.....	3,247	-	31	-	-	-	-
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	152,875	37,217	3,745	3,185	1,985	1,805	1,445
Gross debt outstanding.....	828,037	97,288	9,831	8,160	4,065	4,750	2,210
Long-term.....	771,542	58,263	8,975	2,775	4,065	2,135	1,615
Full faith and credit.....	765,956	56,240	8,975	2,724	4,065	2,135	1,615
Utility debt only.....	102,876	-	1,505	-	-	-	-
Nonguaranteed.....	5,586	2,023	-	51	-	-	-
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	56,495	39,025	856	5,385	-	2,615	595
Long-term debt issued.....	70,025	4,680	150	360	1,255	900	400
Long-term debt retired.....	30,547	5,004	845	318	339	111	135
Exhibit: City contributions to own retirement systems.....	12,178	2,317	172	124	163	26	35

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	RHODE ISLAND				SOUTH CAROLINA		
	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	Greenville
Population, 1960.....	66,766	81,001	207,498	68,504	65,925	97,433	66,188
Date of end of fiscal year.....	Sept. 30	June 30	Sept. 30	Jan. 31	Dec. 31	June 30	Dec. 31
General revenue.....	10,107	11,733	46,080	11,286	4,948	4,643	4,110
Intergovernmental revenue.....	1,955	2,331	9,856	3,449	295	600	286
From State government.....	1,955	2,139	7,310	3,205	231	289	196
From Federal Government.....	-	-	2,379	244	-	105	-
From local governments.....	-	192	166	-	64	206	90
General revenue from own sources.....	8,152	9,402	36,224	7,837	4,653	4,043	3,824
Taxes.....	7,727	9,029	30,216	7,592	3,103	3,051	3,279
Property.....	7,605	8,895	29,750	7,485	2,325	2,260	2,445
General sales and gross receipts....	-	-	-	-	193	-	-
Selective sales and gross receipts..	-	-	-	-	585	791	834
Other.....	122	134	466	107	776	226	139
Current charges.....	352	87	2,450	166	774	766	406
Miscellaneous general revenue.....	73	286	3,558	79	-	-	-
General expenditure, all functions.....	10,644	11,656	44,272	13,793	4,483	5,346	3,443
Capital outlay.....	1,706	1,591	8,957	2,958	391	640	222
Other.....	8,938	10,065	35,315	10,835	4,092	4,706	3,221
Education.....	5,291	5,303	12,567	7,165	447	-	-
Other than capital outlay.....	4,565	4,743	12,150	7,165	447	-	-
Highways.....	943	1,076	2,509	898	288	555	576
Other than capital outlay.....	943	522	1,885	808	288	538	471
Public welfare.....	97	618	1,807	111	100	-	-
Cash assistance payments.....	97	285	892	69	-	-	-
Hospitals.....	10	12	1,530	11	-	-	-
Other than capital outlay.....	10	12	1,513	11	-	-	-
Health.....	31	59	485	53	99	118	120
Police protection.....	625	949	3,665	720	849	1,016	798
Fire protection.....	645	745	3,215	737	586	819	507
Sewerage.....	1,281	763	1,803	2,523	107	161	47
Other than capital outlay.....	301	426	1,125	18	107	88	38
Sanitation other than sewerage.....	68	420	1,429	196	432	752	531
Parks and recreation.....	79	262	2,045	66	711	864	177
Housing and urban renewal.....	-	28	6,374	-	-	46	-
Other than capital outlay.....	-	28	974	-	-	43	-
Libraries.....	23	104	379	382	-	-	-
Financial administration.....	204	191	887	202	118	192	109
General control.....	290	212	865	230	100	146	85
General public buildings.....	244	120	96	66	-	105	55
Other than capital outlay.....	244	113	95	66	-	104	49
Interest on general debt.....	608	323	1,455	326	54	58	54
All other.....	205	471	3,160	107	592	514	384
Water supply revenue.....	-	1,244	3,215	610	2,215	2,545	2,085
Water supply expenditure.....	-	978	3,067	402	874	1,793	2,062
Current operation.....	-	644	1,685	336	681	422	475
Capital outlay.....	-	280	1,039	40	23	988	1,180
Interest on debt.....	-	54	343	26	170	383	407
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	6,105	6,953	25,750	8,265	2,975	3,237	2,495
Gross debt outstanding.....	20,150	11,924	70,100	16,215	7,255	15,219	15,650
Long-term.....	20,150	11,061	59,950	10,750	7,255	15,219	15,650
Full faith and credit.....	20,055	11,061	59,950	10,750	1,790	1,830	1,500
Utility debt only.....	-	1,861	10,650	601	1,060	542	-
Nonguaranteed.....	95	-	-	-	5,465	13,389	14,510
Utility debt only.....	-	-	-	-	4,195	12,807	14,050
Short-term.....	-	863	10,150	5,465	-	-	-
Long-term debt issued.....	4,085	2,120	10,250	-	-	3,252	3,005
Long-term debt retired.....	1,185	987	5,725	716	512	1,439	667
Exhibit: City contributions to own retirement systems.....	24	129	1,708	19	26	28	35

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	SOUTH DAKOTA	TENNESSEE				TEXAS	
	Sioux Falls	Chattanooga	Knoxville	Memphis	Nashville-Davidson	Abilene	Amarillo
Population, 1960.....	65,466	130,009	111,827	497,524	1,399,743	90,368	137,969
Date of end of fiscal year.....	Dec. 31	June 30	Dec. 31	Dec. 31	June 30	Sept. 30	Sept. 30
General revenue.....	4,926	30,835	25,276	85,817	71,368	4,951	9,634
Intergovernmental revenue.....	322	13,859	10,019	37,990	19,174	-	184
From State government.....	169	7,412	6,675	19,414	17,536	-	184
From Federal Government.....	66	1,159	70	473	1,483	-	-
From local governments.....	87	5,288	3,271	18,103	155	-	-
General revenue from own sources.....	4,604	16,976	15,257	47,827	52,194	4,951	9,450
Taxes.....	3,433	8,813	12,235	27,687	41,582	3,300	6,014
Property.....	3,295	6,697	10,450	20,303	37,992	2,985	5,415
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	797	1,016	3,939	1,944	231	426
Other.....	138	819	769	3,445	1,646	84	173
Current charges.....	457	7,982	2,777	9,743	8,554	1,207	2,185
Miscellaneous general revenue.....	714	681	245	10,397	2,058	444	1,251
General expenditure, all functions.....	4,154	31,450	24,593	94,399	81,958	5,279	11,120
Capital outlay.....	759	7,408	2,625	20,195	20,195	1,067	3,800
Other.....	3,395	24,042	21,968	68,406	61,763	4,212	7,320
Education.....	-	11,476	11,675	34,882	35,702	-	-
Other than capital outlay.....	-	9,388	10,650	28,743	27,943	-	-
Highways.....	734	1,335	1,621	7,923	8,334	1,011	1,904
Other than capital outlay.....	492	530	866	2,662	4,877	485	796
Public welfare.....	-	103	1,235	245	796	56	16
Cash assistance payments.....	-	63	-	-	165	-	-
Hospitals.....	-	7,400	197	10,612	5,199	-	-
Other than capital outlay.....	-	7,214	194	6,715	5,199	-	-
Health.....	72	401	76	675	759	97	315
Police protection.....	571	1,474	1,755	5,534	3,616	717	1,209
Fire protection.....	536	1,586	2,291	6,115	3,404	695	956
Sewerage.....	344	1,492	441	1,706	3,092	357	2,824
Other than capital outlay.....	230	289	325	613	1	141	547
Sanitation other than sewerage.....	38	690	888	4,893	1,973	547	1,044
Parks and recreation.....	636	483	913	5,287	2,993	339	551
Housing and urban renewal.....	-	261	-	767	1,107	-	26
Other than capital outlay.....	-	3	-	767	64	-	26
Libraries.....	141	236	420	1,001	850	161	235
Financial administration.....	143	274	247	913	1,446	130	429
General control.....	99	265	205	661	2,344	161	255
General public buildings.....	52	55	675	2,769	632	230	84
Other than capital outlay.....	52	54	675	6	598	45	82
Interest on general debt.....	100	783	1,125	3,794	3,195	327	525
All other.....	688	3,136	829	6,622	6,516	451	747
Water supply revenue.....	991	-	2,295	6,597	3,687	1,945	2,795
Water supply expenditure.....	972	-	3,081	5,758	6,162	1,780	2,384
Current operation.....	501	-	1,165	3,199	2,250	971	1,905
Capital outlay.....	448	-	1,849	2,245	3,314	380	1,168
Interest on debt.....	23	-	67	314	598	429	211
Other utility revenue ²	(E) 401	(E) 20,796	(*) 19,615	(*) 73,943	(E) 28,556	-	-
Other utility expenditure.....	352	19,012	18,518	67,783	30,018	-	-
Current operation.....	282	15,826	13,905	45,802	18,988	-	-
Capital outlay.....	70	3,186	4,291	9,721	9,937	-	-
Interest on debt.....	-	-	322	12,260	1,093	-	-
Total expenditure for personal services.....	2,655	21,756	17,450	70,796	50,524	3,385	5,325
Gross debt outstanding.....	3,525	24,069	53,950	477,305	166,139	23,550	22,850
Long-term.....	3,525	24,069	53,750	477,305	166,139	23,550	22,850
Full faith and credit.....	2,825	16,534	34,100	126,575	111,112	12,200	17,055
Utility debt only.....	1,045	-	-	4,447	4,050	2,700	1,380
Nonguaranteed.....	700	7,535	19,650	350,730	55,027	11,350	5,795
Utility debt only.....	-	-	14,460	350,730	53,012	11,350	5,185
Short-term.....	-	-	200	-	-	-	-
Long-term debt issued.....	120	2,200	3,005	203,800	14,078	2,225	-
Long-term debt retired.....	446	1,535	3,155	17,918	6,498	1,125	1,335
Exhibit: City contributions to own retirement systems.....	193	740	499	2,881	2,400	31	43

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹1960 population of Davidson County.²Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Austin	Beaumont	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston
Population, 1960.....	186,545	119,175	167,690	679,684	276,687	356,268	67,175
Date of end of fiscal year.....	Sept. 30	June 30	July 31	Sept. 30	Feb. 28	Sept. 30	Sept. 30
General revenue.....	13,750	8,597	17,040	60,399	16,857	25,834	8,713
Intergovernmental revenue.....	790	393	4,319	1,526	21	598	94
From State government.....	224	25	879	357	4	40	16
From Federal Government.....	374	222	2,952	-	-	105	20
From local governments.....	192	146	485	1,169	17	453	58
General revenue from own sources.....	12,960	8,204	12,721	58,873	16,836	25,236	8,619
Taxes.....	7,038	6,129	6,523	45,968	12,089	16,283	2,688
Property.....	6,405	5,657	5,965	39,666	10,609	14,839	2,325
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	329	342	359	5,175	1,178	986	267
Other.....	304	130	199	1,127	302	458	96
Current charges.....	4,270	1,452	5,264	5,515	2,146	5,983	15,527
Miscellaneous general revenue.....	1,652	623	934	7,390	2,601	2,970	404
General expenditure, all functions.....	22,715	8,535	23,273	67,778	14,612	32,367	11,306
Capital outlay.....	7,700	1,927	11,831	22,191	2,166	12,965	2,856
Other.....	15,015	6,608	11,442	45,587	12,446	19,402	8,450
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	3,169	2,262	3,218	14,910	1,255	8,345	1,096
Other than capital outlay.....	775	970	992	2,998	1,200	1,676	787
Public welfare.....	-	16	374	10	3	-	219
Cash assistance payments.....	-	-	-	-	-	-	-
Hospitals.....	3,720	338	3,560	-	-	-	-
Other than capital outlay.....	3,615	337	2,845	-	-	-	-
Health.....	242	97	212	1,274	193	597	142
Police protection.....	2,039	893	1,380	9,579	2,351	4,241	519
Fire protection.....	1,485	990	1,325	8,226	2,279	3,042	572
Sewerage.....	4,544	613	2,630	7,564	101	3,840	351
Other than capital outlay.....	601	406	519	2,001	101	675	251
Sanitation other than sewerage.....	876	753	773	4,752	1,654	2,415	409
Parks and recreation.....	1,640	219	707	5,528	738	2,448	234
Housing and urban renewal.....	182	31	-	-	-	-	-
Other than capital outlay.....	29	31	-	-	-	-	-
Libraries.....	440	105	273	2,213	365	630	66
Financial administration.....	602	225	330	1,363	310	1,286	240
General control.....	443	170	332	1,220	423	580	122
General public buildings.....	199	97	67	465	116	307	361
Other than capital outlay.....	185	97	67	411	116	307	51
Interest on general debt.....	741	552	1,225	5,250	757	2,061	499
All other.....	2,395	1,174	6,867	5,424	4,067	2,575	26,476
Water supply revenue.....	3,335	1,762	3,665	20,569	5,975	7,008	1,095
Water supply expenditure.....	3,483	1,315	2,595	17,435	4,828	5,605	889
Current operation.....	1,365	678	1,895	5,643	2,508	2,673	613
Capital outlay.....	2,058	425	375	11,082	1,834	1,926	177
Interest on debt.....	60	212	325	710	486	1,006	99
Other utility revenue ³	(E) 15,350	-	(G) 2,025	-	-	-	-
Other utility expenditure.....	13,609	-	1,540	-	-	-	-
Current operation.....	4,775	-	1,305	-	-	-	-
Capital outlay.....	6,609	-	211	-	-	-	-
Interest on debt.....	2,225	-	24	-	-	-	-
Total expenditure for personal services.....	12,850	4,544	8,145	37,305	10,884	15,316	5,815
Gross debt outstanding.....	94,950	32,440	46,550	207,796	34,857	98,241	16,950
Long-term.....	94,950	32,440	46,550	207,796	34,857	98,241	16,950
Full faith and credit.....	27,200	26,940	33,600	112,462	16,807	61,696	10,285
Utility debt only.....	2,835	683	-	14,494	-	1,732	3,635
Nonguaranteed.....	67,750	5,500	12,950	95,334	18,050	36,545	6,665
Utility debt only.....	67,750	5,500	10,485	-	14,965	33,795	-
Short-term.....	-	-	-	-	-	-	-
Long-term debt issued.....	2,005	9,565	2,005	27,100	-	2,750	7,705
Long-term debt retired.....	2,805	1,351	2,305	15,190	1,453	5,627	634
Exhibit: City contributions to own retirement systems.....	565	28	-	3,930	858	1,076	116

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Includes \$4,333 thousand revenue of the Galveston Wharves.²Includes \$5,923 thousand expenditure of the Galveston Wharves.³Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, as detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	TEXAS--Con.						
	Houston	Laredo	Lubbock	Midland	Odessa	Pasadena	Port Arthur
Population, 1960.....	938,219	60,678	128,691	62,625	80,338	58,737	66,676
Date of end of fiscal year.....	Dec. 31	June 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30	Sept. 30
General revenue.....	79,587✓	2,776	7,815	4,167	4,551	2,819	5,208
Intergovernmental revenue.....	3,880✓	538	1,133	128	37	68	621
From State government.....	76	-	53	-	2	1	10
From Federal Government.....	1,321	530	1,054	-	-	-	604
From local governments.....	2,483	8	25	128	35	67	7
General revenue from own sources.....	75,707✓	2,238	6,682	4,039	4,514	2,751	4,587
Taxes.....	58,035✓	1,337	5,334	2,328	3,027	1,966	3,034
Property.....	50,544✓	1,220	4,985	2,105	2,815	1,655	2,805
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts..	5,272	89	250	176	178	223	182
Other.....	2,219	28	99	47	34	88	47
Current charges.....	7,917	852	712	1,226	1,090	563	866
Miscellaneous general revenue.....	9,755	49	636	485	397	222	687
General expenditure, all functions.....	81,505✓	2,964	10,364	4,060	3,572	4,221	5,855
Capital outlay.....	28,066✓	1,012	3,798	583	210	2,055	2,115
Other.....	53,439✓	1,952	6,566	3,477	3,362	2,166	3,740
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	-	-	-	-	-	-	-
Other than capital outlay.....	12,580	588	2,036	551	178	1,210	1,224
Public welfare.....	3,316	535	563	387	125	239	374
Cash assistance payments.....	21✓	86	94	-	1	-	-
Hospitals.....	7,162	-	-	33	-	-	-
Other than capital outlay.....	6,507	-	-	33	-	-	-
Health.....	1,893	76	233	48	-	-	-
Police protection.....	10,990	239	1,220	633	870	478	100
Fire protection.....	8,253	370	1,222	520	785	192	578
Sewerage.....	12,408	92	522	146	181	821	853
Other than capital outlay.....	3,108	92	188	97	172	83	373
Sanitation other than sewerage.....	3,654	161	624	432	624	318	413
Parks and recreation.....	4,033	844	628	396	35	191	100
Housing and urban renewal.....	-	-	1,759	-	-	-	807
Other than capital outlay.....	-	-	154	-	-	-	133
Libraries.....	1,020	21	72	55	-	54	77
Financial administration.....	1,736	83	326	189	182	105	185
General control.....	1,593	119	311	240	147	51	133
General public buildings.....	649	16	165	68	20	62	31
Other than capital outlay.....	491	15	63	68	19	8	30
Interest on general debt.....	5,378✓	108	622	199	240	489	217
All other.....	10,135	161	530	550	309	250	593
Water supply revenue.....	18,465	864	2,685	1,535	2,045	863	1,055
Water supply expenditure.....	17,410	545	1,712	1,240	1,802	837	1,043
Current operation.....	7,155	383	438	454	1,455	605	628
Capital outlay.....	7,302	83	955	366	54	103	79
Interest on debt.....	2,953	79	319	420	293	129	336
Other utility revenue ¹	(G) 574	-	(E) 3,825	-	-	-	-
Other utility expenditure.....	355	-	2,064	-	-	-	-
Current operation.....	350	-	1,415	-	-	-	-
Capital outlay.....	4	-	426	-	-	-	-
Interest on debt.....	1	-	223	-	-	-	-
Total expenditure for personal services.....	42,324✓	1,436	5,735	2,415	2,645	1,565	2,775
Gross debt outstanding.....	282,745✓	6,561	38,055	17,150	13,750	16,450	19,965
Long-term.....	282,745	6,506	34,950	17,150	13,750	16,450	16,250
Full faith and credit.....	232,863✓	3,033	23,400	6,700	6,265	12,575	9,225
Utility debt only.....	37,366	-	6,035	2,165	-	-	4,025
Nonguaranteed.....	49,882✓	3,473	11,550	10,450	7,485	3,875	7,025
Utility debt only.....	39,882	2,473	11,510	9,585	7,485	3,875	7,025
Short-term.....	-	55	3,105	-	-	-	3,715
Long-term debt issued.....	34,664✓	745	50	2,555	940	5,985	3,255
Long-term debt retired.....	15,584✓	302	2,305	3,175	1,935	6,355	419
Exhibit: City contributions to own retire- ment systems.....	2,269	8	46	18	19	-	29

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	TEXAS--Con.					UTAH	
	San Angelo	San Antonio	Tyler	Waco	Wichita Falls	Ogden	Salt Lake City
Population, 1960.....	58,815	587,718	51,230	97,808	101,724	70,197	189,454
Date of end of fiscal year.....	Sept. 30	July 31	Sept. 30	Sept. 30	Sept. 30	Dec. 31	June 30
General revenue.....	2,992	28,661	2,810	6,504	8,640	3,909	14,982
Intergovernmental revenue.....	132	2,386	75	448	270	334	978
From State government.....	-	537	19	9	77	269	924
From Federal Government.....	26	1,615	-	334	-	-	54
From local governments.....	106	234	56	105	193	65	-
General revenue from own sources.....	2,860	26,275	2,735	6,056	8,370	3,575	14,004
Taxes.....	1,997	17,851	1,811	3,968	3,717	2,569	10,462
Property.....	1,815	16,687	1,625	3,605	3,445	1,675	6,351
General sales and gross receipts....	-	-	-	-	-	592	2,817
Selective sales and gross receipts....	150	403	152	259	264	107	680
Other.....	32	761	34	104	8	195	614
Current charges.....	463	3,714	755	1,313	3,601	677	1,555
Miscellaneous general revenue.....	400	4,710	169	775	1,052	329	1,987
General expenditure, all functions.....	2,946	34,410	2,408	7,655	6,184	3,871	17,188
Capital outlay.....	724	11,118	95	2,680	332	588	6,031
Other.....	2,222	23,292	2,313	4,975	5,852	3,283	11,157
Education.....	-	-	-	-	-	-	-
Other than capital outlay.....	-	-	-	-	-	-	-
Highways.....	479	8,030	415	2,511	597	514	1,433
Other than capital outlay.....	256	3,185	342	513	482	422	1,018
Public welfare.....	80	256	52	16	-	-	-
Cash assistance payments.....	-	86	-	-	-	-	-
Hospitals.....	-	7	-	-	2,275	-	-
Other than capital outlay.....	-	7	-	-	2,275	-	-
Health.....	65	1,196	68	112	139	116	785
Police protection.....	789	5,195	363	737	746	556	2,105
Fire protection.....	432	3,166	338	724	681	683	1,629
Sewerage.....	118	2,902	102	454	154	282	2,516
Other than capital outlay.....	54	579	89	296	129	262	179
Sanitation other than sewerage.....	10	2,200	331	463	650	276	517
Parks and recreation.....	231	2,218	182	247	319	515	1,051
Housing and urban renewal.....	-	1,656	-	187	-	-	-
Other than capital outlay.....	-	140	-	25	-	-	-
Libraries.....	16	743	53	151	66	69	1,636
Financial administration.....	81	792	109	220	191	100	323
General control.....	70	934	51	187	161	184	386
General public buildings.....	64	329	37	43	46	135	1,250
Other than capital outlay.....	63	177	35	43	41	135	176
Interest on general debt.....	170	1,719	80	659	130	23	682
All other.....	341	3,067	227	944	29	418	2,875
Water supply revenue.....	1,355	7,342	1,205	1,595	1,675	896	3,140
Water supply expenditure.....	815	7,982	718	1,700	1,310	887	3,010
Current operation.....	462	2,757	463	736	832	567	1,941
Capital outlay.....	224	4,412	51	737	158	273	1,041
Interest on debt.....	129	813	204	227	320	47	28
Other utility revenue ¹	(T) 110	(*) 55,202	-	-	-	-	-
Other utility expenditure.....	177	41,206	-	-	-	-	-
Current operation.....	145	24,673	-	-	-	-	-
Capital outlay.....	32	14,678	-	-	-	-	-
Interest on debt.....	-	1,855	-	-	-	-	-
Total expenditure for personal services.....	1,725	31,145	1,845	3,325	4,445	2,335	8,164
Gross debt outstanding.....	9,195	137,882	8,035	23,150	17,150	3,095	23,137
Long-term.....	9,195	134,913	8,035	23,150	17,150	3,095	22,485
Full faith and credit.....	3,090	50,300	3,530	17,765	11,565	110	22,137
Utility debt only.....	-	-	930	520	5,065	110	596
Nonguaranteed.....	6,105	84,613	4,505	5,385	5,585	2,985	348
Utility debt only.....	5,215	81,086	4,505	5,385	5,585	2,455	-
Short-term.....	-	2,969	-	-	-	-	652
Long-term debt issued.....	-	4,070	-	-	8,585	2,005	-
Long-term debt retired.....	476	6,660	460	735	3,365	365	831
Exhibit: City contributions to own retirement systems.....	-	555	12	-	30	19	85

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	VIRGINIA						
	Alexandria	Hampton	Lynchburg	Newport News	Norfolk	Portsmouth	Richmond
Population, 1960.....	91,023	89,258	54,790	113,662	304,869	114,773	219,958
Date of end of fiscal year.....	June 30	June 30	June 30	Dec. 31	Dec. 31	June 30	June 30
General revenue.....	21,141	14,892	10,945	21,108	51,918	17,590	52,719
Intergovernmental revenue.....	4,030	5,266	3,084	6,680	15,649	6,999	13,581
From State government.....	2,821	4,457	2,968	5,503	12,247	5,380	11,662
From Federal Government.....	1,015	809	116	1,179	2,927	1,618	1,790
From local governments.....	194	-	-	-	475	1	129
General revenue from own sources.....	17,111	9,626	7,861	14,428	36,269	10,591	39,138
Taxes.....	14,047	7,046	6,962	9,268	26,364	7,768	31,597
Property.....	11,232	5,082	4,483	7,275	16,658	5,055	20,421
General sales and gross receipts.....	-	-	-	-	-	-	-
Selective sales and gross receipts..	981	936	1,177	625	5,540	1,489	5,242
Other.....	1,834	1,028	1,302	1,368	4,166	1,224	5,934
Current charges.....	2,440	1,204	554	3,984	6,742	2,328	4,826
Miscellaneous general revenue.....	624	1,376	345	1,176	3,163	495	2,715
General expenditure, all functions.....	19,397	17,250	10,574	21,569	64,042	19,184	59,793
Capital outlay.....	2,066	4,816	1,612	4,858	17,755	3,030	13,292
Other.....	17,331	12,434	8,962	16,711	46,287	16,154	46,501
Education.....	8,697	10,134	4,752	9,997	20,877	7,515	18,751
Other than capital outlay.....	7,932	7,248	4,394	8,235	18,038	7,239	15,292
Highways.....	992	1,171	1,112	859	4,062	1,466	2,963
Other than capital outlay.....	562	701	456	592	1,542	559	1,844
Public welfare.....	746	501	1,091	1,279	4,965	1,582	8,200
Cash assistance payments.....	202	370	579	886	3,125	1,185	4,994
Hospitals.....	125	-	-	10	1,238	-	-
Other than capital outlay.....	125	-	-	10	701	-	-
Health.....	415	206	174	201	780	227	815
Police protection.....	1,518	899	546	1,166	3,341	1,025	3,682
Fire protection.....	1,320	428	509	866	2,458	1,016	2,838
Sewerage.....	516	1,118	269	851	1,547	681	2,902
Other than capital outlay.....	376	150	147	180	493	372	662
Sanitation other than sewerage.....	519	380	204	670	1,352	643	1,627
Parks and recreation.....	548	199	284	516	2,004	290	1,632
Housing and urban renewal.....	511	132	191	1,879	6,053	2,089	3,224
Other than capital outlay.....	422	63	38	1,145	3,160	886	1,324
Libraries.....	215	46	-	72	532	154	463
Financial administration.....	398	248	177	376	632	261	1,158
General control.....	628	266	208	515	1,095	372	1,476
General public buildings.....	197	281	328	923	4,878	253	4,634
Other than capital outlay.....	180	147	114	146	427	253	705
Interest on general debt.....	966	615	271	828	2,771	718	2,504
All other.....	1,086	626	458	561	5,457	892	2,924
Water supply revenue.....	-	-	1,151	2,645	5,142	1,816	2,936
Water supply expenditure.....	-	-	941	2,329	2,802	2,876	1,881
Current operation.....	-	-	277	973	1,522	534	1,501
Capital outlay.....	-	-	512	1,032	880	2,174	316
Interest on debt.....	-	-	152	324	400	168	64
Other utility revenue ¹	-	-	-	-	-	-	(g) 9,647
Other utility expenditure.....	-	-	-	-	-	-	7,765
Current operation.....	-	-	-	-	-	-	6,605
Capital outlay.....	-	-	-	-	-	-	1,055
Interest on debt.....	-	-	-	-	-	-	105
Total expenditure for personal services.....	12,236	8,149	6,059	12,150	29,344	10,713	32,811
Gross debt outstanding.....	35,217	22,165	21,720	39,245	121,031	43,349	102,951
Long-term.....	32,950	21,576	21,644	37,350	101,209	42,817	100,108
Full faith and credit.....	25,682	21,576	20,490	31,705	68,066	26,824	71,419
Utility debt only.....	-	-	7,482	8,615	13,242	4,650	8,083
Nonguaranteed.....	7,268	-	1,154	5,645	33,143	15,993	28,689
Utility debt only.....	-	-	-	-	-	-	-
Short-term.....	2,267	589	76	1,895	19,822	532	2,843
Long-term debt issued.....	5,000	3,500	6,012	4,305	7,000	5,215	15,905
Long-term debt retired.....	2,061	1,100	1,093	2,765	5,824	1,969	7,250
Exhibit: City contributions to own retire- ment systems.....	-	-	-	314	789	231	1,334

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued

(Dollar amounts in thousands)

Item	VIRGINIA-- Con.	WASHINGTON				WEST VIRGINIA		
	Roanoke	Seattle	Spokane	Tacoma	Charleston	Huntington	Wheeling	
Population, 1960.....	97,110	557,087	181,608	147,979	85,796	83,627	53,400	
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	June 30	June 30	June 30	
General revenue.....	20,630	66,467	13,974	17,735	6,018	7,496	4,875	
Intergovernmental revenue.....	5,315	10,748	3,132	3,740	39	75	477	
From State government.....	4,925	9,327	3,005	2,595	14	-	3	
From Federal Government.....	390	144	123	830	-	-	471	
From local governments.....	-	1,277	4	315	25	75	3	
General revenue from own sources.....	15,315	55,719	10,842	13,995	5,979	7,421	4,398	
Taxes.....	12,189	29,756	5,609	7,494	3,861	3,027	2,137	
Property.....	8,045	17,063	3,845	3,785	1,448	1,198	1,084	
General sales and gross receipts....	-	-	-	-	-	-	-	
Selective sales and gross receipts..	1,901	6,825	1,541	1,844	133	475	269	
Other.....	2,243	5,868	223	1,865	2,280	1,354	784	
Current charges.....	2,063	15,565	3,290	3,595	1,989	4,196	2,188	
Miscellaneous general revenue.....	1,063	10,398	1,943	2,906	129	198	73	
General expenditure, all functions.....	17,000	59,400	14,122	18,046	7,389	9,857	4,826	
Capital outlay.....	1,439	12,211	3,150	5,926	2,462	3,599	970	
Other.....	15,561	47,189	10,972	12,120	4,927	6,258	3,856	
Education.....	7,402	194	-	-	-	-	-	
Other than capital outlay.....	7,245	194	-	-	-	-	-	
Highways.....	957	8,181	3,334	2,466	621	457	427	
Other than capital outlay.....	492	3,368	1,495	1,515	621	321	419	
Public welfare.....	2,242	-	-	-	-	-	-	
Cash assistance payments.....	1,498	-	-	-	-	-	-	
Hospitals.....	-	-	-	-	-	4,108	-	
Other than capital outlay.....	-	-	-	-	-	2,675	-	
Health.....	297	2,209	308	318	132	87	39	
Police protection.....	976	8,920	2,309	2,058	886	686	503	
Fire protection.....	767	6,656	2,095	2,252	776	812	549	
Sewerage.....	361	9,682	975	3,155	2,459	2,020	230	
Other than capital outlay.....	192	8,226	536	640	402	204	228	
Sanitation other than sewerage.....	916	3,272	948	1,023	755	510	227	
Parks and recreation.....	383	6,836	1,265	505	279	71	1,510	
Housing and urban renewal.....	237	188	9	972	-	78	565	
Other than capital outlay.....	192	186	9	161	-	15	73	
Libraries.....	151	2,489	713	659	56	6	-	
Financial administration.....	243	1,031	189	435	150	74	54	
General control.....	474	1,513	563	600	162	81	75	
General public buildings.....	102	1,307	250	309	38	45	40	
Other than capital outlay.....	96	1,185	195	309	38	45	40	
Interest on general debt.....	581	1,990	196	681	600	153	290	
All other.....	911	4,932	968	2,613	475	669	317	
Water supply revenue.....	1,525	6,179	2,525	2,525	-	-	662	
Water supply expenditure.....	1,077	7,664	2,486	2,510	-	-	595	
Current operation.....	629	3,770	2,395	1,395	-	-	562	
Capital outlay.....	350	2,967	58	990	-	-	33	
Interest on debt.....	98	927	33	125	-	-	-	
Other utility revenue ¹	-	(*) 51,405	-	(*) 18,005	-	-	-	
Other utility expenditure.....	-	48,066	-	18,924	-	-	-	
Current operation.....	-	29,844	-	10,300	-	-	-	
Capital outlay.....	-	14,783	-	6,479	-	-	-	
Interest on debt.....	-	3,439	-	2,145	-	-	-	
Total expenditure for personal services.....	10,750	51,700	9,035	15,650	2,931	4,159	2,544	
Gross debt outstanding.....	27,075	210,953	10,750	91,085	21,869	5,664	13,706	
Long-term.....	25,650	208,908	10,750	87,950	19,384	4,963	12,967	
Full faith and credit.....	20,125	45,275	6,535	16,500	5,359	1,207	509	
Utility debt only.....	4,925	-	-	-	-	-	-	
Nonguaranteed.....	5,525	163,633	4,215	71,450	14,025	3,756	12,458	
Utility debt only.....	-	156,755	930	60,715	-	-	4,775	
Short-term.....	1,425	2,045	-	3,135	2,485	701	739	
Long-term debt issued.....	-	6,127	1,175	5,575	600	-	4,775	
Long-term debt retired.....	1,425	8,627	1,285	3,975	469	133	214	
Exhibit: City contributions to own retire- ment systems.....	637	4,026	761	1,144	154	153	177	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
¹Type indicated by entries as follows: Electric power (E); gas supply (G); transit system (T); two or more of these, detailed at end of table (*).

INDIVIDUAL GOVERNMENTS

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Table 5.—FINANCES OF INDIVIDUAL CITIES AND SELECTED URBAN TOWNS AND TOWNSHIPS OF OVER 50,000: 1963-64—Continued
(Dollar amounts in thousands)

Item	WISCONSIN						
	Green Bay	Kenosha	Madison	Milwaukee	Racine	Wauwatosa	West Allis
Population, 1960.....	62,888	67,899	126,706	741,324	89,144	56,923	68,157
Date of end of fiscal year.....	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
General revenue.....	12,257	15,260	35,215	112,306	9,788	11,612	19,103
Intergovernmental revenue.....	4,589	15,418	18,775	44,804	13,775	13,750	13,661
From State government.....	1,085	14,985	17,675	39,034	13,775	13,635	13,535
From Federal Government.....	-	83	1,482	4,030	-	-	-
From local governments.....	504	350	615	1,740	-	115	126
General revenue from own sources.....	7,668	9,842	25,440	67,502	6,013	7,862	15,442
Taxes.....	6,512	8,553	18,773	48,882	4,708	6,787	12,006
Property.....	6,425	18,415	18,450	46,979	4,555	6,685	11,850
General sales and gross receipts....	-	-	-	-	-	-	-
Selective sales and gross receipts..	-	-	-	-	-	-	-
Other.....	87	138	323	1,903	153	102	156
Current charges.....	780	527	3,724	7,028	736	532	1,641
Miscellaneous general revenue.....	376	762	2,943	11,592	569	543	1,795
General expenditure, all functions.....	14,872	16,719	39,160	105,814	9,322	10,226	19,287
Capital outlay.....	3,961	4,444	11,674	30,494	1,760	559	3,212
Other.....	10,911	12,275	27,486	75,320	7,562	9,667	16,075
Education.....	6,850	8,941	19,045	6,251	561	5,429	7,644
Other than capital outlay.....	5,285	6,825	14,250	6,251	536	5,355	6,895
Highways.....	979	1,900	4,570	20,631	1,565	832	1,646
Other than capital outlay.....	681	547	1,415	6,940	680	430	958
Public welfare.....	126	-	490	9	2	-	-
Cash assistance payments.....	-	-	16	-	-	-	-
Hospitals.....	-	-	310	520	-	-	1,485
Other than capital outlay.....	-	-	140	515	-	-	1,485
Health.....	130	154	486	3,205	183	101	265
Police protection.....	812	797	1,847	14,828	1,165	703	1,029
Fire protection.....	901	1,054	1,814	9,047	1,285	714	961
Sewerage.....	467	739	1,313	9,150	554	168	2,016
Other than capital outlay.....	143	198	1,065	3,485	191	166	751
Sanitation other than sewerage.....	504	551	884	8,561	597	538	689
Parks and recreation.....	968	602	1,969	5,425	865	236	342
Housing and urban renewal.....	-	-	1,123	7,512	-	-	38
Other than capital outlay.....	-	-	135	1,748	-	-	38
Libraries.....	224	318	725	3,044	335	115	353
Financial administration.....	126	230	308	2,584	152	138	187
General control.....	162	108	646	1,877	209	176	170
General public buildings.....	103	20	140	1,271	142	130	71
Other than capital outlay.....	96	20	136	907	93	74	59
Interest on general debt.....	338	558	1,135	4,366	615	433	733
All other.....	2,182	747	2,356	7,533	1,092	513	1,661
Water supply revenue.....	882	792	1,135	10,788	1,155	391	967
Water supply expenditure.....	798	1,888	1,278	10,982	795	2,315	1,207
Current operation.....	320	514	712	4,251	679	254	857
Capital outlay.....	305	1,135	454	5,290	-	1,930	261
Interest on debt.....	173	239	112	1,441	116	131	89
Other utility revenue.....	-	-	-	-	-	-	-
Other utility expenditure.....	-	-	-	-	-	-	-
Current operation.....	-	-	-	-	-	-	-
Capital outlay.....	-	-	-	-	-	-	-
Interest on debt.....	-	-	-	-	-	-	-
Total expenditure for personal services.....	8,165	10,150	18,650	57,719	5,285	6,815	11,050
Gross debt outstanding.....	22,393	29,785	56,905	202,538	24,150	20,050	30,050
Long-term.....	22,150	21,050	53,950	192,696	24,150	20,050	30,050
Full faith and credit.....	14,465	17,525	46,465	124,192	20,545	14,915	30,032
Utility debt only.....	-	-	10	-	-	150	2,577
Nonguaranteed.....	7,685	3,525	7,485	68,504	3,605	5,135	18
Utility debt only.....	5,875	3,525	2,635	45,960	3,185	5,135	18
Short-term.....	243	8,735	2,955	9,842	-	-	-
Long-term debt issued.....	4,705	6,055	9,455	17,350	3,135	3,105	4,265
Long-term debt retired.....	1,235	1,555	3,705	13,902	1,835	1,125	1,845
Exhibit: City contributions to own retire- ment systems.....	164	143	167	8,284	88	75	85

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.
 1 Unsegregable amounts received from the State in lieu of property taxes are included in "property taxes" rather than in "intergovernmental revenue."

INDIVIDUAL GOVERNMENTS

Supplementary detail on "Other Utilities"

For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below (amounts in thousands of dollars):

City and type of utility	Utility revenue	Utility expenditure				City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt			Total	Current operation	Capital outlay	Interest on debt
Huntsville, Alabama:						Cleveland, Ohio:					
Electric power system.....	6,535	6,475	4,055	2,342	78	Electric power system....	7,124	6,181	4,920	728	533
Gas supply system.....	2,655	2,866	1,825	881	160	Transit system.....	26,638	26,632	22,401	3,376	855
Palo Alto, California:						Hamilton, Ohio:					
Electric power system.....	5,291	3,660	2,741	879	40	Electric power system....	3,405	4,002	1,825	2,007	170
Gas supply system.....	2,417	2,073	1,924	144	5	Gas supply system.....	3,065	3,052	2,875	177	-
Colorado Springs, Colorado:						Knoxville, Tennessee:					
Electric power system.....	7,455	5,484	3,445	1,425	614	Electric power system....	16,550	15,452	11,450	3,686	316
Gas supply system.....	5,355	5,157	4,505	645	7	Gas supply system.....	3,065	3,066	2,455	605	6
St. Petersburg, Florida:						Memphis, Tennessee:					
Gas supply system.....	1,475	1,322	909	277	136	Electric power system....	39,986	35,084	17,587	5,346	12,151
Transit system.....	1,175	1,713	1,215	498	-	Gas supply system.....	28,524	27,107	23,622	3,485	-
Albany, Georgia:						Transit systems.....	5,433	5,592	4,593	890	109
Electric power system....	3,265	2,161	1,615	544	2	San Antonio, Texas:					
Gas supply system.....	1,605	1,357	1,155	154	48	Electric power system....	50,042	36,346	20,801	13,806	1,739
Monroe, Louisiana:						Transit system.....	5,160	4,860	3,872	872	116
Electric power system....	3,727	2,446	981	854	611	Seattle, Washington:					
Transit system.....	216	306	306	-	-	Electric power system....	41,841	36,416	21,050	11,927	3,439
Springfield, Missouri:						Transit system.....	9,564	11,650	8,794	2,856	-
Electric power system....	6,281	7,817	2,871	4,234	712	Tacoma, Washington:					
Gas supply system.....	4,165	3,549	2,979	570	-	Electric power system....	16,650	17,415	8,795	6,475	2,145
Transit system.....	453	653	564	89	-	Transit system.....	1,355	1,509	1,505	4	-

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64

(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960				
		Total	New York	Chicago	Los Angeles	Phila- delphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.
Revenue, total.....	19,403,252	5,605,888	3,915,582	501,921	531,350	322,453	334,582	12,508,588	288,820	101,406	143,281	1,370,327
General revenue.....	7,696,351	4,592,726	3,301,431	412,013	318,407	293,580	267,295	2,053,570	258,849	79,587	90,911	346,719
Intergovernmental revenue.....	1,808,970	1,061,920	862,940	52,430	44,821	31,091	70,638	526,798	109,110	3,880	17,462	96,716
From State government.....	1,460,471	956,766	812,620	41,687	34,853	23,326	44,280	361,509	101,380	76	13,239	-
Public welfare.....	500,616	361,506	346,778	-	-	1,002	13,726	111,210	33,796	-	-	-
Education.....	391,895	307,220	307,166	-	-	54	-	43,433	20,124	-	-	-
Highways.....	182,929	86,804	18,152	34,893	16,309	6,451	10,999	58,807	25,041	-	5,137	-
Other specific purposes.....	177,243	125,109	83,781	6,794	16,788	14,145	3,601	41,715	7,841	76	451	-
General support.....	207,788	76,127	56,743	-	1,756	1,674	15,954	106,344	14,578	-	7,651	-
From Federal Government.....	248,670	76,006	48,759	9,205	2,050	6,723	9,269	144,069	6,888	1,321	3,255	96,183
From local governments.....	99,829	29,148	1,561	1,538	7,918	1,042	17,089	21,220	842	2,483	968	533
General revenue from own sources.....	5,887,381	3,530,806	2,438,491	359,583	273,586	262,489	196,657	1,526,772	149,739	75,707	73,449	250,003
Taxes.....	4,665,334	2,907,474	2,047,365	299,035	195,766	205,873	159,435	1,182,232	124,554	58,035	51,078	216,659
Property.....	3,018,964	1,753,256	1,231,379	197,110	114,369	95,534	114,864	847,611	110,547	50,544	48,426	73,957
General sales and gross receipts...	796,013	690,275	616,798	23,476	50,001	-	-	73,840	-	-	-	37,539
Selective sales and gross receipts...	340,168	197,279	156,851	37,458	1,525	1,445	-	95,351	8,080	5,272	346	42,114
Public utilities.....	149,006	69,797	32,759	35,513	1,525	-	-	46,056	7,672	5,266	-	6,504
Tobacco products.....	50,177	39,081	39,081	-	-	-	-	6,804	199	-	-	3,527
Other.....	140,985	88,401	85,011	1,945	-	1,445	-	42,491	209	6	346	32,083
Income taxes.....	253,565	124,754	-	-	-	83,433	41,321	92,636	-	-	-	43,918
Motor vehicle licenses.....	47,199	26,338	3,711	22,448	16	21	142	14,176	12	55	21	7,456
Miscellaneous licenses.....	175,800	96,175	22,848	18,543	29,855	21,821	3,108	46,031	4,921	2,164	974	4,792
Other.....	33,625	19,397	215,778	-	-	23,619	-	12,587	994	-	31,311	6,883
Charges and miscellaneous general revenue.....	1,222,047	623,332	391,126	60,548	77,820	56,616	37,222	344,540	25,185	17,672	22,371	33,344
Current charges.....	752,005	413,196	279,706	36,889	40,823	31,173	24,605	193,012	17,244	7,917	14,595	21,122
Education.....	76,801	34,957	34,957	-	-	-	-	22,881	3,920	-	-	3,435
School lunch sales.....	23,679	9,792	9,792	-	-	-	-	7,574	2,978	-	-	2,632
Institutions of higher education.....	48,303	24,939	24,939	-	-	-	-	13,245	547	-	-	271
Other.....	4,819	226	226	-	-	-	-	2,062	395	-	-	532
Highways.....	66,234	53,398	43,078	2,978	6,802	47	493	6,084	251	-	1,062	1,665
Hospitals.....	53,795	26,164	22,470	39	11	1,506	2,138	19,056	1,773	806	2	3,744
Sewerage.....	104,709	37,967	17,125	63	204	14,868	5,707	41,375	1,030	3,470	5,871	5,373
Sanitation other than sewerage..	24,218	7,322	5,939	-	345	325	713	3,956	65	98	57	-
Parks and recreation.....	46,996	15,676	4,926	-	5,581	917	4,252	15,599	1,713	709	1,726	913
Housing and urban renewal.....	123,566	105,543	99,241	183	373	900	4,846	10,470	333	-	593	1,123
Airports.....	80,191	37,913	-	21,757	11,862	3,536	758	22,668	1,575	1,712	2,805	-
Water transport and terminals...	36,094	23,046	11,981	-	9,509	1,556	-	1,965	658	-	209	-
Parking facilities.....	46,527	21,980	11,079	6,544	1,106	1,288	1,963	15,325	2,174	799	485	831
Other commercial activities.....	20,898	5,325	5,120	-	-	-	205	14,577	2,445	-	972	406
Other.....	71,976	43,905	23,790	5,325	5,030	6,230	3,530	19,056	1,307	323	813	3,632

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued

(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960--Continued						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued				
		Total	New York	Chicago	Los Angeles	Phila- delphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.
General revenue—Continued												
Miscellaneous general revenue.....	470,042	210,136	111,420	23,659	36,997	25,443	12,617	151,528	7,941	9,755	7,776	12,222
Special assessments.....	97,248	31,972	8,224	4,783	17,149	96	1,720	38,746	1,212	3,366	1,030	301
Sale of property.....	59,905	31,701	20,687	5,653	665	3,029	1,667	21,324	3,567	518	71	5,776
Interest earnings.....	129,675	66,988	50,940	1,906	5,538	4,586	4,018	35,400	1,174	1,839	4,974	1,205
Fines and forfeits.....	111,850	49,589	18,696	10,353	12,007	3,570	4,963	35,993	1,576	3,748	1,615	3,824
Other and unallocable.....	71,364	29,886	12,873	964	1,638	14,162	249	20,065	412	284	86	1,116
Utility revenue (see table 5).....	1,262,687	698,673	387,412	55,989	183,681	19,378	52,213	351,276	12,923	19,039	51,449	7,705
Employee-retirement revenue ²	434,661	314,489	226,739	33,919	29,262	9,495	15,074	94,189	17,048	2,780	921	6,350
Expenditure, total.....	5,507,367	5,603,100	3,966,843	449,841	531,019	353,756	301,641	5,254,288	286,777	100,840	149,465	5,385,119
General expenditure.....	7,523,160	4,338,133	3,156,113	366,204	279,704	309,182	226,930	2,075,451	255,915	81,505	96,760	348,361
By character and object:												
Current operation.....	5,195,080	3,091,217	2,240,300	273,430	208,992	200,785	167,710	1,378,867	178,195	48,057	61,906	246,947
Capital outlay.....	1,550,650	791,090	554,726	58,188	61,776	82,163	34,237	474,585	41,683	28,066	27,871	84,194
Construction.....	1,228,918	648,672	487,215	38,885	48,064	46,767	27,741	357,549	30,005	23,177	19,809	74,374
Land and existing structures.....	223,967	92,801	47,073	16,556	7,398	18,392	3,382	89,481	8,019	3,416	7,069	6,082
Equipment.....	97,765	49,617	20,438	2,747	6,314	17,004	3,114	27,555	3,659	1,473	993	3,738
Assistance and subsidies.....	373,403	246,920	238,127	-	-	8,793	99,935	27,035	-	-	-	12,463
Interest on general debt.....	301,052	185,363	119,873	25,060	8,855	20,728	10,847	69,842	7,783	5,378	4,448	4,757
Intergovernmental expenditure.....	102,975	23,543	3,087	9,526	81	5,506	5,343	52,222	1,219	4	2,535	-
By function:												
Education.....	1,270,772	808,357	808,357	-	-	-	-	277,902	79,661	-	17	71,319
Other than capital outlay....	1,089,505	693,072	693,072	-	-	-	-	239,157	67,468	-	17	62,006
Local schools.....	1,142,866	726,402	726,402	-	-	-	-	251,949	78,733	-	17	69,493
City-operated schools only.....	1,122,471	725,036	725,036	-	-	-	-	242,341	78,692	-	-	69,029
Institutions of higher education...	127,906	81,955	81,955	-	-	-	-	25,953	928	-	-	1,826
Highways.....	653,413	330,990	207,882	47,666	35,849	18,286	21,307	215,528	17,360	12,580	11,887	54,532
Other than capital outlay....	268,780	142,012	77,141	23,905	18,015	13,244	9,707	79,421	9,265	3,316	7,410	10,559
Public welfare.....	651,800	443,264	395,830	10,250	155	10,735	26,294	165,883	36,896	21	2,505	29,504
Categorical cash assistance.....	323,981	211,470	211,470	-	-	-	-	90,058	23,400	-	-	11,926
Other cash assistance.....	49,422	35,450	26,657	-	-	-	8,793	9,877	3,635	-	-	537
Vendor payments.....	74,073	41,646	30,109	-	-	150	11,387	26,400	2,605	-	-	3,855
Welfare institutions.....	15,703	9,607	7,547	-	-	2,024	36	6,088	73	-	-	5,612
Other public welfare.....	188,621	145,091	120,047	10,250	155	8,561	6,078	33,460	7,183	21	2,500	7,574

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued

(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960--Continued						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued				
		Total	New York	Chicago	Los Angeles	Phila- delphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.
Gross debt outstanding (see table 5).....	16,109,731	10,153,220	7,050,681	983,293	820,069	828,037	471,140	3,431,673	393,866	282,745	284,693	192,628
Net long-term debt outstanding.....	13,234,625	8,179,537	5,471,929	781,696	774,079	721,230	430,603	2,982,036	386,036	263,937	261,655	123,937
Long-term debt, by purpose:												
General debt.....	9,506,023	5,682,840	3,755,892	669,644	251,125	668,666	337,513	2,369,926	293,871	205,497	187,735	103,647
Education.....	1,132,510	683,200	683,200	-	-	-	-	269,939	118,736	-	-	-
Highways.....	1,595,624	991,177	610,233	228,704	1,156	105,150	45,934	403,510	7,146	67,702	32,795	36,724
Sewerage.....	1,364,510	623,168	209,800	52,883	75,610	177,230	107,645	386,638	52,530	60,916	38,596	28,950
Housing and urban renewal.....	1,763,939	1,477,052	1,361,550	25,719	-	25,933	63,850	186,272	31,800	-	36,387	1,185
Other and unallocable.....	3,649,440	1,908,243	891,109	362,338	174,359	360,353	120,084	1,123,567	83,659	76,879	79,957	36,788
Utility debt.....	5,197,741	3,472,715	2,581,986	154,352	532,944	102,876	100,557	811,023	99,995	77,248	96,958	20,290
Water supply systems.....	2,353,306	1,206,793	721,064	154,352	138,484	102,876	90,017	579,038	99,995	77,244	53,645	20,290
Other utilities.....	2,844,435	2,265,922	1,860,922	-	394,460	-	10,540	231,985	-	4	43,313	-
Long-term debt issued.....	1,676,149	956,603	686,349	97,160	71,500	70,025	31,569	335,954	47,500	34,664	39,313	10,675
Full faith and credit.....	966,497	573,174	472,519	7,040	4,500	69,025	20,090	252,791	47,500	28,664	13,150	8,600
General.....	837,453	468,368	374,569	7,034	4,500	63,525	18,740	233,388	38,000	28,461	13,150	8,600
Utility.....	129,044	104,806	97,950	6	-	5,500	1,350	19,403	9,500	203	-	-
Nonguaranteed.....	709,652	383,429	213,830	90,120	67,000	1,000	11,479	83,163	-	6,000	26,163	2,075
General.....	363,752	268,999	175,530	89,990	-	1,000	2,479	58,743	-	6,000	14,163	1,225
Utility.....	345,900	114,430	38,300	130	67,000	-	9,000	24,420	-	-	12,000	850
Long-term debt retired.....	839,212	541,256	412,291	38,410	36,895	30,547	23,113	192,635	18,070	15,584	26,845	733
General.....	652,435	422,764	329,384	32,495	14,939	26,245	19,701	155,691	14,875	13,455	20,913	312
Utility.....	186,777	118,492	82,907	5,915	21,956	4,302	3,412	36,944	3,195	2,129	5,932	421
Cash and security holdings at end of fiscal year.....	10,839,112	7,203,704	5,507,634	650,620	527,734	184,891	332,825	72,435,757	267,501	123,270	131,576	7142,409
Employee retirement.....	6,209,733	4,853,215	3,846,442	385,227	335,730	62,214	223,602	1,097,481	202,179	24,899	5,901	47,218
Other than employee retirement.....	4,629,379	2,350,489	1,661,192	265,393	192,004	122,677	109,223	71,338,276	65,322	98,371	125,675	795,191
By purpose:												
Offsets to debt.....	1,469,139	976,018	865,949	42,300	9,990	50,312	7,467	198,913	7,830	18,808	23,038	-
Bond funds.....	961,538	270,027	103,577	90,573	38,505	14,589	22,783	418,178	9,878	50,068	45,879	6,050
Other.....	72,198,702	1,104,444	691,666	132,520	143,509	57,776	78,973	721,185	47,614	29,495	56,758	789,141
By type:												
Cash and deposits.....	1,337,610	534,471	345,021	65,651	75,716	38,073	10,010	579,774	29,165	27,268	3,008	10,886
Securities.....	3,229,015	1,816,018	1,316,171	199,742	116,288	84,604	99,213	695,748	36,157	71,103	122,667	21,551
Federal.....	2,248,103	981,198	533,637	166,208	116,079	66,622	98,652	592,452	28,682	70,365	115,460	16,226
State and local government.....	639,107	569,216	523,490	33,534	62	11,980	150	57,454	2,361	496	7,207	-
Other (nongovernmental).....	341,805	265,604	259,044	-	147	6,002	411	45,842	5,114	242	-	5,325

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued

(Thousands of dollars)

Item	43-city total	Group I.—CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960--Continued						Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued				
		Total	New York	Chicago	Los Angeles	Phila- delphia	Detroit	Total	Baltimore	Houston	Cleveland	Washington, D.C.
General expenditure—Continued												
By function—Continued												
Hospitals.....	534,094	357,378	312,263	9,390	3,004	15,578	17,143	137,015	12,945	7,162	-	42,098
Other than capital outlay....	510,138	346,192	301,934	9,132	2,985	15,324	16,817	129,204	11,531	6,507	-	41,793
Own hospitals.....	438,361	295,183	251,109	9,390	3,004	14,537	17,143	112,106	10,511	7,162	-	20,704
Other hospitals.....	95,733	62,195	61,154	-	-	1,041	-	24,909	2,434	-	-	21,394
Health.....	130,387	78,009	52,935	7,275	7,029	6,372	4,398	37,728	3,928	1,893	2,251	8,057
Police protection.....	823,181	477,502	251,336	90,141	60,812	40,030	35,183	222,948	23,404	10,990	15,677	25,240
Fire protection.....	468,876	225,357	121,119	33,895	36,197	19,490	14,656	148,600	16,308	8,253	9,338	12,307
Sewerage.....	345,294	127,144	65,700	9,369	21,524	16,212	14,339	123,925	4,546	12,408	4,819	26,678
Other than capital outlay....	101,364	34,252	14,768	7,051	4,508	3,701	4,224	43,764	2,492	3,108	2,916	5,371
Sanitation other than sewerage.....	327,754	195,058	112,922	30,932	17,859	16,473	16,872	82,192	6,271	3,654	7,710	8,622
Parks and recreation.....	358,696	160,909	103,258	5,172	20,343	16,247	15,889	125,412	8,402	4,033	14,298	11,758
Other than capital outlay....	228,591	97,173	48,157	5,102	17,106	13,315	13,493	78,441	5,877	2,702	5,199	10,252
Housing and urban renewal.....	390,002	266,816	212,493	17,930	4,664	23,201	8,528	88,716	11,733	-	8,708	4,038
Other than capital outlay....	141,892	108,536	91,379	6,367	905	5,323	4,562	23,014	2,565	-	1,615	1,753
City housing projects.....	220,041	205,681	201,318	-	-	-	4,363	7,040	-	-	-	-
Current operation.....	99,985	89,773	85,715	-	-	-	4,058	4,870	-	-	-	-
Capital outlay.....	120,056	115,908	115,603	-	-	-	305	2,170	-	-	-	-
Urban renewal projects.....	168,755	61,079	11,175	17,930	4,664	23,201	4,109	81,571	11,733	-	8,708	4,038
Current operation.....	40,701	18,707	5,664	6,367	905	5,323	448	18,039	2,565	-	1,615	1,753
Capital outlay.....	128,054	42,372	5,511	11,563	3,759	17,878	3,661	63,532	9,168	-	7,093	2,285
Other.....	1,206	56	-	-	-	-	56	105	-	-	-	-
Libraries.....	114,041	62,735	34,726	7,535	7,683	6,756	6,035	30,804	3,639	1,020	-	4,253
Financial administration.....	112,691	57,422	32,700	6,098	5,624	7,812	5,188	35,398	3,058	1,736	662	5,136
General control.....	192,509	112,297	70,831	13,682	6,532	16,725	4,527	57,402	4,607	1,593	2,882	10,845
Courts.....	100,678	64,109	42,878	8,669	-	10,481	2,081	29,305	2,227	678	1,292	7,563
Other.....	91,831	48,188	27,953	5,013	6,532	6,244	2,446	28,097	2,380	915	1,590	3,282
General public buildings.....	104,905	52,796	23,987	11,032	6,300	7,751	3,726	35,712	1,838	649	699	3,843
Other than capital outlay....	70,312	42,115	22,434	4,955	5,539	5,481	3,706	20,450	1,472	491	588	3,432
Interest on general debt.....	301,052	185,363	119,873	25,060	8,855	20,728	10,847	69,842	7,783	5,378	4,448	4,757
All other.....	743,693	396,736	229,901	40,777	37,274	66,786	21,998	220,444	13,536	10,135	10,859	25,374
Airports.....	98,649	27,177	-	15,412	8,846	2,377	542	37,173	1,774	5,425	3,503	-
Other than capital outlay....	34,152	13,482	-	6,506	4,833	1,618	525	10,914	1,166	607	1,248	-
Water transport and terminals.....	54,265	29,906	18,471	-	9,772	1,663	-	1,913	19	-	741	-
Other than capital outlay....	14,689	7,901	2,661	-	4,554	686	-	685	19	-	-	-
Correction.....	107,910	71,289	47,883	3,872	2,465	15,169	1,900	30,216	3,483	124	1,414	14,100
Parking facilities.....	20,293	8,307	1,273	3,311	683	1,637	1,403	7,528	181	-	1,125	503
Other commercial activities.....	45,488	32,557	7,407	293	-	24,704	153	11,837	1,322	-	429	436
Other and unallocable.....	417,088	227,500	154,867	17,889	15,508	21,236	18,000	131,777	6,757	4,586	3,647	10,335
Utility expenditure (see table 5).....	1,493,816	925,374	582,514	51,407	213,844	26,040	51,569	357,053	17,941	17,765	48,880	9,806
Employee-retirement expenditure ⁶	479,808	339,593	228,216	32,230	37,471	18,534	23,142	102,201	12,921	1,570	3,825	16,369
Exhibit: Total expenditure for personal services.....	4,606,721	2,820,116	1,972,358	260,937	275,373	152,875	158,573	1,180,951	137,460	42,324	75,691	189,844

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued

(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
Revenue, total.....	109,395	280,978	132,742	251,503	84,195	71,879	73,129	91,632	72,911	129,402	103,215	118,233	85,540
General revenue.....	97,860	212,865	112,306	233,271	60,399	63,838	63,198	28,661	57,228	66,467	98,978	104,520	77,913
Intergovernmental revenue.....	7,998	57,925	44,804	71,239	1,526	10,808	14,409	2,386	9,240	10,748	30,387	21,793	16,367
From State government.....	5,525	56,475	39,034	67,635	357	9,944	4,542	537	6,902	9,327	24,335	8,441	13,760
Public welfare.....	-	36,804	-	40,610	-	-	-	-	-	-	-	-	-
Education.....	-	-	-	4,963	-	734	-	-	-	-	-	-	-
Highways.....	3,060	7,253	3,781	1,518	68	1,549	1,163	537	2,650	4,098	17,612	-	-
Other specific purposes.....	824	11,195	298	5,815	289	356	2,736	-	3,918	1,567	50	2,902	-
General support.....	1,641	1,223	34,955	14,729	-	7,305	643	-	334	3,079	3,594	1,079	2,191
From Federal Government.....	2,285	1,231	4,030	1,767	-	263	8,774	1,615	1,850	144	1,516	10,340	11,569
From local governments.....	188	219	1,740	1,837	1,169	601	1,093	234	488	1,277	4,536	3,012	2,607
General revenue from own sources.....	89,862	154,940	67,502	162,032	58,873	53,030	48,789	26,275	47,988	55,719	68,591	82,727	61,546
Taxes.....	73,483	123,417	48,882	144,993	45,968	34,147	46,217	17,851	28,240	29,756	57,076	41,749	40,127
Property.....	30,742	100,935	46,979	142,256	39,666	16,802	31,024	16,687	17,591	17,063	53,039	22,430	28,923
General sales and gross receipts.....	-	18,395	-	-	-	9,566	-	-	8,340	-	-	-	-
Selective sales and gross receipts.....	10,099	1,760	-	-	5,175	3,965	1,740	403	714	6,825	-	-	-
Public utilities.....	6,805	489	-	-	5,175	2,378	-	403	714	3,083	3,083	305	5,470
Tobacco products.....	3,078	-	-	-	-	-	-	-	6,362	3,011	180	1,097	-
Other.....	216	1,271	-	-	-	-	-	-	-	-	-	-	-
Income taxes.....	23,342	-	-	-	-	1,587	1,740	-	-	463	72	125	4,373
Motor vehicle licenses.....	1,376	39	4	19	-	-	9,343	-	-	-	-	16,033	-
Miscellaneous licenses.....	7,924	2,238	1,899	2,551	1,127	3,494	3,179	761	32	21	16	282	4,523
Other.....	-	50	-	167	-	-	931	-	1,563	5,847	585	801	1,211
Charges and miscellaneous general revenue.....	16,379	31,523	18,620	17,039	12,905	18,883	2,572	8,424	19,748	25,963	11,515	40,978	21,419
Current charges.....	11,564	17,881	7,028	11,486	5,515	13,810	1,210	3,714	8,053	15,565	8,623	24,752	2,933
Education.....	-	-	-	1,795	-	60	-	-	-	-	1,218	12,427	26
School lunch sales.....	-	-	-	1,138	-	32	-	-	-	-	794	-	-
Institutions of higher education.....	-	-	-	-	-	-	-	-	-	-	-	12,427	-
Other.....	-	-	-	657	-	28	-	-	-	-	424	-	26
Highways.....	1,853	54	413	3	84	162	20	23	195	65	69	37	128
Hospitals.....	3,577	2,527	263	2,822	-	-	-	-	-	-	-	3,392	150
Sewerage.....	-	2	94	2,671	456	7	1	1,748	4,547	8,823	1,115	6,072	95
Sanitation other than sewerage.....	80	-	88	10	5	7	-	2	-	2,836	97	13	598
Parks and recreation.....	1,290	2,213	609	106	835	822	49	452	1,348	1,273	489	429	623
Housing and urban renewal.....	-	363	2,227	62	-	-	506	119	-	20	4,665	141	318
Airports.....	2,336	8,378	-	-	2,932	1,888	-	793	147	-	-	102	-
Water transport and terminals.....	163	-	923	-	-	-	12	-	-	-	-	-	-
Parking facilities.....	712	1,750	844	2,277	287	288	370	231	421	1,138	499	1,496	723
Other commercial activities.....	143	38	11	374	554	8,972	72	106	197	8	232	47	-
Other.....	1,410	2,556	1,556	1,366	362	1,604	180	240	1,198	1,402	239	596	272

INDIVIDUAL LARGE CITIES

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued

(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
General revenue—Continued													
Miscellaneous general revenue.....	4,815	13,642	11,592	5,553	7,390	5,073	1,362	4,710	11,695	10,398	2,892	16,226	18,486
Special assessments.....	30	504	5,886	277	2,175	1,867	87	1,294	3,510	3,585	111	395	13,116
Sale of property.....	375	2,674	1,578	437	401	63	28	150	2,380	142	69	793	2,302
Interest earnings.....	1,599	5,005	2,220	1,563	1,632	818	398	1,696	817	3,386	1,961	3,569	1,544
Fines and forfeits.....	2,268	3,986	1,802	1,756	2,723	1,594	490	1,184	2,913	3,121	664	1,409	1,320
Other and unallocable.....	543	1,473	106	1,520	459	731	359	386	2,075	164	87	10,060	204
Utility revenue (see table 5).....	7,384	44,885	10,788	8,250	20,569	6,643	8,299	62,544	12,531	57,584	4,237	8,819	7,627
Employee-retirement revenue ⁴	4,151	23,228	9,648	9,982	3,227	1,398	1,632	427	3,152	5,351	-	4,894	-
Expenditure, total.....	112,870	260,246	123,570	267,714	87,469	77,585	76,240	84,182	80,374	120,545	110,565	124,927	96,800
General expenditure.....	99,518	182,230	105,814	249,345	67,778	67,381	65,467	34,410	65,311	59,400	100,780	109,579	85,897
By character and object:													
Current operation.....	77,710	125,287	61,530	166,456	39,826	47,083	43,530	21,480	35,140	37,731	80,084	66,674	41,231
Capital outlay.....	18,131	22,641	30,494	25,688	22,191	16,371	19,212	11,118	26,197	12,211	16,507	34,273	37,737
Construction.....	12,347	17,167	24,021	16,401	19,347	12,214	2,880	6,800	25,637	9,303	13,133	20,368	30,566
Land and existing structures.....	4,344	3,543	5,003	7,368	1,785	2,719	15,739	3,594	184	1,432	1,664	11,844	5,676
Equipment.....	1,440	1,931	1,470	1,919	1,059	1,438	593	724	376	1,476	1,710	2,061	1,495
Assistance and subsidies.....	20	29,647	-	30,684	-	-	-	86	-	-	-	-	-
Interest on general debt.....	3,148	3,839	4,366	5,665	5,250	3,888	1,859	1,719	1,998	1,990	4,084	5,421	4,249
Intergovernmental expenditure.....	509	816	9,424	20,852	511	39	866	7	1,976	7,468	105	3,211	2,680
By function:													
Education.....	116	-	6,251	45,581	-	997	16	-	-	194	39,611	24,390	9,749
Other than capital outlay....	116	-	6,251	41,831	-	831	16	-	-	194	34,932	20,925	4,570
Local schools.....	116	-	6,251	45,581	-	997	16	-	-	194	39,611	1,191	9,749
City-operated schools only.....	-	-	-	44,263	-	997	-	-	-	-	39,611	-	9,749
Institutions of higher education...	-	-	-	-	-	-	-	-	-	-	-	23,199	-
Highways.....	8,796	6,874	20,631	7,756	14,910	8,270	4,402	8,030	7,167	8,181	5,249	8,773	10,130
Other than capital outlay....	3,452	3,836	6,940	5,009	2,998	3,117	3,183	3,185	2,829	3,368	3,000	3,652	4,302
Public welfare.....	932	42,466	9	49,910	10	297	30	256	15	-	32	3,000	-
Categorical cash assistance.....	-	27,721	-	27,011	-	-	-	-	-	-	-	-	-
Other cash assistance.....	20	1,926	-	3,673	-	-	-	86	-	-	-	-	-
Vendor payments.....	-	5,786	-	14,149	-	-	-	-	-	-	-	-	-
Welfare institutions.....	-	99	-	69	-	235	-	-	-	-	-	-	-
Other public welfare.....	912	6,934	9	5,008	10	62	30	170	15	-	32	3,000	-

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued
(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
General expenditure—Continued													
By function—Continued													
Hospitals.....	18,759	19,444	520	23,367	-	-	-	7	-	-	-	11,713	1,000
Other than capital outlay....	18,184	18,732	515	21,104	-	-	-	7	-	-	-	9,848	983
Own hospitals.....	18,444	18,818	520	23,297	-	-	-	-	-	-	-	11,713	937
Other hospitals.....	315	626	-	70	-	-	-	7	-	-	-	-	63
Health.....	2,843	4,907	3,205	2,226	1,274	1,015	21	1,196	119	2,209	53	1,698	833
Police protection.....	18,826	18,362	14,828	19,359	9,579	8,392	11,022	5,195	8,073	8,920	9,907	7,851	7,323
Fire protection.....	8,410	16,630	9,047	14,051	8,226	5,330	7,404	3,166	5,083	6,656	7,228	6,453	4,710
Sewerage.....	525	3,997	9,150	2,154	7,564	6,942	960	2,902	11,687	9,682	6,744	3,093	10,074
Other than capital outlay....	40	2,576	3,485	1,502	2,001	2,422	867	579	2,092	8,226	2,060	1,987	2,040
Sanitation other than sewerage.....	2,959	3,062	8,561	5,345	4,752	4,539	5,945	2,200	2,646	3,272	5,462	3,726	3,466
Parks and recreation.....	8,760	14,838	5,425	10,362	5,528	4,828	4,213	2,218	6,028	6,836	4,434	4,128	9,323
Other than capital outlay....	6,457	10,393	3,243	5,417	3,483	3,049	3,434	1,549	5,005	3,484	3,289	2,398	3,210
Housing and urban renewal.....	-	3,963	7,512	12,343	-	82	17,828	1,656	-	188	4,425	11,697	4,543
Other than capital outlay....	-	1,904	1,748	5,012	-	82	1,339	140	-	186	4,034	1,487	1,149
City housing projects.....	-	-	3,073	-	-	-	-	40	-	-	3,927	-	-
Current operation.....	-	-	1,070	-	-	-	-	40	-	-	3,760	-	-
Capital outlay.....	-	-	2,003	-	-	-	-	-	-	-	167	-	-
Urban renewal projects.....	-	3,963	4,439	12,343	-	82	17,828	1,616	-	188	393	11,697	4,543
Current operation.....	-	1,904	678	5,012	-	82	1,339	100	-	186	169	1,487	1,149
Capital outlay.....	-	2,059	3,761	7,331	-	-	16,489	1,516	-	2	224	10,210	3,394
Other.....	-	-	-	-	-	-	-	-	-	-	105	-	-
Libraries.....	2,495	2,311	3,044	4,048	2,213	664	2,149	743	1,646	2,489	90	-	-
Financial administration.....	2,644	5,054	2,584	2,484	1,363	1,500	2,203	792	1,002	1,031	1,084	1,222	1,843
General control.....	4,394	7,722	1,877	7,218	1,220	4,017	1,369	934	1,495	1,513	1,673	1,533	2,510
Courts.....	2,355	4,313	75	5,362	365	2,517	217	291	-	427	511	554	558
Other.....	2,039	3,409	1,802	1,856	855	1,500	1,152	643	1,495	1,086	1,162	979	1,952
General public buildings.....	1,279	4,071	1,271	3,228	465	1,696	1,494	329	10,493	1,307	1,551	956	543
Other than capital outlay....	1,226	3,673	907	1,371	411	1,510	1,484	177	331	1,185	1,430	529	233
Interest on general debt.....	3,148	3,839	4,366	5,665	5,250	3,888	1,859	1,719	1,998	1,990	4,084	5,421	4,249
All other.....	14,632	24,690	7,533	34,248	5,424	14,924	4,552	3,067	7,859	4,932	9,153	13,925	15,601
Airports.....	6,776	11,863	-	-	2,487	2,509	-	1,169	190	-	-	1,477	-
Other than capital outlay....	1,596	3,615	-	-	953	968	-	470	190	-	-	101	-
Water transport and terminals.....	34	-	754	-	-	-	-	-	365	-	-	-	-
Other than capital outlay....	3	-	513	-	-	-	-	-	150	-	-	-	-
Correction.....	2,132	3,963	-	2,876	-	782	-	-	-	406	-	543	393
Parking facilities.....	1,075	822	805	584	-	18	65	-	57	191	1,488	503	111
Other commercial activities.....	108	27	5	530	425	8,062	54	96	173	28	102	40	-
Other and unallocable.....	4,507	8,015	5,969	30,258	2,512	3,553	4,433	1,802	7,074	4,307	7,563	11,362	15,097
Utility expenditure (see table 5).....	10,068	59,896	10,982	3,487	17,435	7,107	6,283	49,188	12,441	55,730	8,251	10,890	10,903
Employee-retirement expenditure ⁶	3,284	18,120	6,774	14,882	2,256	3,097	4,490	584	2,622	5,415	1,534	4,458	-
Exhibit: Total expenditure for personal services.....	64,760	122,875	57,719	118,030	37,305	38,749	37,217	31,145	29,344	51,700	59,125	54,649	33,014

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued
(Thousands of dollars)

Item	Group II.—CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960—Continued												
	St. Louis	San Francisco	Milwaukee	Boston	Dallas	New Orleans	Pittsburgh	San Antonio	San Diego	Seattle	Buffalo	Cincinnati	Honolulu
Gross debt outstanding (see table 5).....	130,844	248,610	202,538	198,288	207,796	141,004	97,288	137,882	85,176	210,953	173,880	256,609	186,873
Net long-term debt outstanding.....	126,275	221,117	175,182	105,160	194,469	131,205	56,776	125,469	83,054	197,956	152,111	226,419	151,278
Long-term debt, by purpose:													
General debt.....	117,999	131,872	146,736	150,484	193,302	133,602	58,263	53,827	60,686	52,153	141,955	201,453	136,844
Education.....	-	32,875	46,061	12,215	21,851	25,056	-	-	-	-	30,468	18,939	10,645
Highways.....	44,377	5,700	21,851	25,056	19,768	38,062	-	4,701	-	24,167	-	50,484	24,977
Sewerage.....	1,100	14,629	39,802	6,852	14,353	-	750	2,162	45,283	6,975	17,623	39,359	16,758
Housing and urban renewal.....	11,995	-	21,456	6,080	-	-	2,023	-	-	-	55,491	19,855	-
Other and unallocable.....	60,527	78,668	17,566	100,281	159,181	95,540	55,490	46,964	15,403	21,011	38,373	72,816	84,464
Utility debt.....	12,845	91,303	45,960	-	14,494	7,402	-	81,086	24,490	156,755	15,174	31,089	35,934
Water supply systems.....	12,845	91,159	45,960	-	14,494	7,402	-	21,517	24,490	27,800	15,174	31,089	35,934
Other utilities.....	-	144	-	-	-	-	-	59,569	-	128,955	-	-	-
Long-term debt issued.....	14,200	1,285	17,350	8,950	27,100	16,850	4,680	4,070	-	6,127	30,340	46,630	26,220
Full faith and credit.....	13,850	1,277	12,350	8,950	8,500	16,850	4,680	3,500	-	-	26,340	41,580	17,000
General.....	13,850	1,277	12,350	8,950	8,500	16,850	4,680	3,500	-	-	17,640	40,580	17,000
Utility.....	-	-	-	-	-	-	-	-	-	-	8,700	1,000	-
Nonguaranteed.....	350	8	5,000	-	18,600	-	-	570	-	6,127	4,000	5,050	9,220
General.....	350	8	-	-	18,600	-	-	-	-	127	4,000	5,050	9,220
Utility.....	-	-	5,000	-	-	-	-	570	-	6,000	-	-	-
Long-term debt retired.....	5,493	27,222	13,902	10,536	15,190	5,126	5,004	6,660	3,700	8,627	12,059	11,520	6,364
General.....	5,253	17,675	12,802	10,536	13,087	4,974	5,004	3,601	2,161	4,498	10,896	10,332	5,317
Utility.....	240	9,547	1,100	-	2,103	152	-	3,059	1,539	4,129	1,163	1,188	1,047
Cash and security holdings at end of fiscal year.....	121,105	454,006	203,443	232,408	100,071	59,417	32,825	68,988	47,181	162,681	51,450	185,718	51,708
Employee retirement.....	48,206	326,077	125,515	114,881	39,283	12,481	210	1,852	22,883	66,017	370	59,509	-
Other than employee retirement.....	72,899	127,929	77,928	117,527	60,788	46,936	32,615	67,136	24,298	96,664	51,080	126,209	51,708
By purpose:													
Offsets to debt.....	4,569	2,058	17,514	45,324	13,327	9,799	1,487	9,444	2,122	10,952	5,018	6,123	21,500
Bond funds.....	45,316	41,421	11,003	5,623	28,200	24,543	6,180	29,029	5,827	17,323	32,017	52,597	7,224
Other.....	23,014	84,450	49,411	66,580	19,261	12,594	24,948	28,663	16,349	68,389	14,045	67,489	22,984
By type:													
Cash and deposits.....	61,425	125,163	42,167	15,650	58,544	42,153	16,273	61,236	7,866	8,286	37,113	4,510	29,061
Securities.....	11,474	2,766	35,761	101,877	2,244	4,783	16,342	5,900	16,432	88,378	13,967	121,699	22,647
Federal.....	10,935	179	35,153	58,248	414	2,119	15,319	5,585	15,858	88,364	13,732	93,166	22,647
State and local government.....	-	7	109	37,361	18	2,148	471	315	1	14	37	6,909	-
Other (nongovernmental).....	539	2,580	499	6,268	1,812	516	552	-	573	-	198	21,624	-

INDIVIDUAL LARGE CITIES

See footnotes at end of table.

Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960

Item	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
Revenue, total.....	1,288,776	169,964	97,712	54,002	66,902	38,504	58,472	49,975	52,735	101,617	66,746
General revenue.....	1,050,055	85,817	85,072	43,026	57,299	38,273	50,183	41,791	41,379	95,399	59,687
Intergovernment revenue.....	220,252	37,990	28,585	3,420	8,044	5,681	3,550	9,111	11,507	10,941	13,057
From State government.....	142,196	19,414	25,496	747	5,744	4,551	2,877	7,696	9,179	9,154	568
Public welfare.....	27,900	-	21,904	-	156	-	-	-	-	2,232	-
Education.....	41,242	12,239	-	-	-	-	-	-	-	6,494	532
Highways.....	37,318	3,378	2,290	525	3,183	3,510	2,214	4,839	2,735	168	36
Other specific purposes.....	10,419	194	1,249	12	509	1	89	383	144	164	-
General support.....	25,317	3,603	53	210	1,896	1,040	574	2,474	6,300	96	-
From Federal Government.....	28,595	473	2,494	962	86	573	554	552	861	49	10,433
From local governments.....	49,461	18,103	595	1,711	2,214	557	119	863	1,467	1,738	2,056
General revenue from own sources.....	829,803	47,827	56,487	39,606	49,255	32,592	46,633	32,680	29,872	84,458	46,630
Taxes.....	575,628	27,687	42,134	24,655	35,728	27,707	31,239	20,660	18,390	78,599	24,441
Property.....	418,097	20,303	23,317	15,398	33,034	27,447	16,337	5,095	11,714	69,353	10,541
General sales and gross receipts.....	31,898	-	13,721	-	-	-	-	-	4,950	-	-
Selective sales and gross receipts.....	47,538	3,939	3,351	5,576	1,056	-	8,391	-	423	8,149	744
Public utilities.....	33,153	1,293	2,160	1,932	1,056	-	6,474	-	423	4,856	-
Tobacco products.....	4,292	619	1,191	-	-	-	1,917	-	-	-	-
Other.....	10,093	2,027	-	3,644	-	-	-	-	-	3,293	744
Income taxes.....	36,175	-	-	-	-	-	1,087	14,022	-	-	11,960
Motor vehicle licenses.....	6,685	2,252	221	-	9	36	1,366	23	-	21	247
Miscellaneous licenses.....	33,594	1,193	1,524	3,681	1,539	224	4,058	894	1,303	1,076	949
Other.....	1,641	-	-	-	90	-	-	3626	-	-	-
Charges and miscellaneous general revenue.....	254,175	20,140	14,353	14,951	13,527	4,885	15,394	12,020	11,482	5,859	22,189
Current charges.....	145,797	9,743	8,843	7,887	9,548	2,670	8,973	7,732	4,299	3,369	13,360
Education.....	18,963	3,568	-	-	-	-	-	-	-	1,811	6,350
School lunch sales.....	6,313	3,171	-	-	-	-	-	-	-	1,004	-
Institutions of higher education.....	10,119	-	-	-	-	-	-	-	-	-	6,350
Other.....	2,531	397	-	-	-	-	-	-	-	807	-
Highways.....	6,752	2	337	4	1,834	23	863	13	-	27	-
Hospitals.....	8,575	2,794	1,988	-	1,807	-	1	-	-	1,039	209
Sewerage.....	25,367	111	277	-	1,556	527	3,283	4,571	146	1	3,407
Sanitation other than sewerage.....	12,940	8	83	3,070	4	58	6	249	126	10	173
Parks and recreation.....	15,721	1,381	1,229	554	2,263	331	808	415	679	20	325
Housing and urban renewal.....	7,553	-	5	-	86	34	22	547	705	-	2,475
Airports.....	19,610	806	3,020	3,701	-	1,217	2,524	1,083	2,332	-	-
Water transport and terminals.....	11,083	124	-	-	74	-	49	-	-	-	58
Parking facilities.....	9,222	418	534	307	663	336	547	416	165	113	203
Other commercial activities.....	996	-	-	3	20	54	137	40	-	120	-
Other.....	9,015	531	1,370	248	1,241	90	733	398	146	228	160

INDIVIDUAL LARGE CITIES

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
General revenue--Continued											
Miscellaneous general revenue.....	108,378	10,397	5,510	7,064	3,979	2,215	6,421	4,288	7,183	2,490	8,829
Special assessments.....	26,530	-	1,679	2,363	1,790	1,140	1,957	904	4,259	10	2,398
Sale of property.....	6,880	157	125	314	122	260	383	211	133	280	1,133
Interest earnings.....	27,287	8,270	1,390	835	615	315	1,832	1,161	811	728	2,089
Fines and forfeits.....	26,268	1,387	1,776	3,456	1,174	451	2,195	1,865	1,845	1,013	664
Other and unallocable.....	21,413	583	540	96	278	49	54	147	135	459	2,545
Utility revenue (see table 5).....	212,738	80,540	11,995	8,235	5,159	-	7,180	7,833	9,668	5,602	6,459
Employee-retirement revenue ⁴	25,983	3,607	645	2,741	4,444	231	1,109	351	1,688	616	600
Expenditure, total.....	1,358,979	170,180	102,018	59,705	62,021	45,711	66,280	53,075	66,130	106,213	68,078
General expenditure.....	1,109,576	94,399	81,098	48,594	51,002	43,708	56,932	45,236	47,679	100,832	60,443
By character and object:											
Current operation.....	724,996	63,133	49,503	28,421	38,313	24,436	32,746	27,896	25,216	85,277	32,602
Capital outlay.....	284,975	25,993	10,711	10,567	9,440	15,179	19,830	14,580	19,580	8,630	20,217
Construction.....	222,697	22,286	7,662	5,654	8,002	13,027	16,472	10,212	18,102	7,368	8,231
Land and existing structures.....	41,685	1,379	968	3,687	1,153	1,143	2,638	3,340	506	227	11,013
Equipment.....	20,593	2,328	2,081	1,226	285	1,009	720	1,028	972	1,035	973
Assistance and subsidies.....	26,548	-	19,869	-	-	-	-	-	-	3,554	-
Interest on general debt.....	45,847	3,794	1,015	2,765	1,162	2,782	4,200	2,513	2,837	1,718	4,562
Intergovernmental expenditure.....	27,210	1,479	-	6,841	2,087	1,311	156	247	46	1,653	3,062
By function:											
Education.....	184,513	34,882	-	6,635	-	-	-	-	-	42,006	14,342
Other than capital outlay.....	157,276	28,743	-	6,635	-	-	-	-	-	35,061	11,959
Local schools.....	164,515	34,882	-	6,635	-	-	-	-	-	42,006	407
City-operated schools only.....	155,094	34,354	-	-	-	-	-	-	-	41,553	-
Institutions of higher education.....	19,998	-	-	-	-	-	-	-	-	-	13,935
Highways.....	106,895	7,923	5,452	5,508	7,819	5,171	6,854	6,098	3,656	1,153	1,827
Other than capital outlay.....	47,347	2,662	2,243	3,536	3,041	2,818	2,810	2,243	2,339	864	1,536
Public welfare.....	42,653	245	25,460	34	2,947	-	11	242	-	4,437	-
Categorical cash assistance.....	22,453	-	19,536	-	-	-	-	-	-	-	-
Other cash assistance.....	4,095	-	333	-	-	-	-	-	-	3,554	-
Vendor payments.....	6,027	79	2,550	-	2,299	-	-	1	-	144	-
Welfare institutions.....	8	-	-	-	-	-	-	8	-	-	-
Other public welfare.....	10,070	166	3,041	34	648	-	11	233	-	739	-

INDIVIDUAL LARGE CITIES

See footnotes at end of table.

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64.—Continued
(Thousands of dollars)

Item	Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
General expenditure—Continued											
By function—Continued											
Hospitals.....	39,701	10,612	5,041	-	5,767	-	5,051	-	-	7,651	2,324
Other than capital outlay....	34,742	6,715	4,988	-	5,694	-	4,849	-	-	7,470	2,308
Own hospitals.....	31,072	10,612	5,041	-	5,767	-	209	-	-	7,651	528
Other hospitals.....	8,629	-	-	-	-	-	4,842	-	-	-	1,796
Health.....	14,650	675	1,553	899	752	37	587	1,094	-	2,099	545
Police protection.....	122,731	5,534	7,675	6,043	6,259	6,524	8,109	6,269	5,898	13,880	4,566
Fire protection.....	94,919	6,115	5,053	4,779	4,824	5,362	5,813	5,115	3,128	8,985	3,069
Sewerage.....	94,225	1,706	822	3,754	3,730	9,562	10,243	7,304	14,702	2,057	4,853
Other than capital outlay....	23,348	613	779	1,779	2,793	2,015	781	2,045	1,104	1,784	1,433
Sanitation other than sewerage.....	50,504	4,893	3,108	4,948	1,762	2,435	1,389	2,309	3,977	4,039	2,601
Parks and recreation.....	72,375	5,287	4,377	2,659	7,513	3,299	4,684	3,198	3,145	1,540	2,263
Other than capital outlay....	52,977	3,019	3,852	2,124	4,774	2,819	2,921	2,050	2,303	1,521	1,287
Housing and urban renewal.....	34,470	767	1,178	142	161	709	2,259	1,496	2,357	63	14,370
Other than capital outlay....	10,342	767	330	141	161	141	354	290	479	63	2,671
City housing projects.....	7,320	-	-	-	48	-	-	-	2,357	-	2,124
Current operation.....	5,342	-	-	-	48	-	-	-	479	-	2,090
Capital outlay.....	1,978	-	-	-	-	-	-	-	1,878	-	34
Urban renewal projects.....	26,105	-	1,178	142	113	709	2,259	1,496	-	38	12,193
Current operation.....	3,955	-	330	141	113	141	354	290	-	38	528
Capital outlay.....	22,150	-	848	1	-	568	1,905	1,206	-	-	11,665
Other.....	1,045	767	-	-	-	-	-	-	-	25	53
Libraries.....	20,502	1,001	1,953	1,094	2,245	-	-	1,571	899	2,031	1,260
Financial administration.....	19,871	913	2,758	903	953	239	1,327	731	916	1,929	797
General control.....	22,810	661	4,296	1,133	1,317	273	972	1,593	1,169	1,244	546
Courts.....	7,264	203	2,339	459	422	-	190	783	304	279	158
Other.....	15,546	458	1,957	674	895	273	782	810	865	965	388
General public buildings.....	16,397	2,769	689	236	1,001	26	413	437	706	828	403
Other than capital outlay....	7,747	6	683	180	823	26	412	425	552	816	253
Interest on general debt.....	45,847	3,794	1,015	2,765	1,162	2,782	4,200	2,513	2,837	1,718	4,562
All other.....	126,513	6,622	10,668	7,062	2,790	7,289	5,020	5,266	4,289	5,172	2,115
Airports.....	34,299	3,436	5,159	5,345	-	2,672	2,730	786	2,150	-	-
Other than capital outlay....	9,756	365	1,059	1,038	-	500	840	654	1,455	-	-
Water transport and terminals.....	22,446	139	-	-	246	-	-	-	-	-	6
Other than capital outlay....	6,103	54	-	-	14	-	-	-	-	-	6
Correction.....	6,405	196	1,642	432	691	-	432	590	-	-	169
Parking facilities.....	4,458	54	34	-	113	123	133	208	-	145	37
Other commercial activities.....	1,094	-	-	45	20	67	106	35	-	-	13
Other and unallocable.....	57,811	2,797	3,833	1,240	1,720	4,427	1,619	3,647	2,139	5,027	1,890
Utility expenditure (see table 5).....	211,389	73,541	18,454	7,090	4,067	-	8,711	6,674	17,667	3,940	7,063
Employee-retirement expenditure ⁶	38,014	2,240	2,466	4,021	6,952	2,003	637	1,165	784	1,441	572
Exhibit: Total expenditure for personal services.....	605,654	70,796	40,807	24,525	34,268	17,855	22,940	24,101	19,529	68,563	23,401

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.—FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64—Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960—Continued										
	Total	Memphis	Denver	Atlanta	Minneapolis	Indianapolis	Kansas City, Mo.	Columbus	Phoenix	Newark	Louisville
Gross debt outstanding (see table 5).....	2,524,838	477,305	168,777	131,129	50,323	101,690	165,570	117,065	150,928	72,855	173,413
Net long-term debt outstanding.....	2,073,052	298,666	164,656	125,553	48,599	96,539	148,325	99,770	139,723	62,043	107,746
Long-term debt, by purpose:											
General debt.....	1,453,257	122,128	32,093	104,954	45,408	101,340	120,906	80,295	85,259	51,213	133,041
Education.....	179,371	18,628	-	31,611	-	-	-	-	-	33,961	23,222
Highways.....	200,937	3,442	10,390	12,156	10,055	5,736	33,654	20,843	5,425	40	11,114
Sewerage.....	354,704	3,635	1,604	13,794	9,979	70,236	37,662	28,107	44,327	706	47,440
Housing and urban renewal.....	100,615	-	-	3,100	480	3,440	1,934	3,800	10,223	-	35,345
Other and unallocable.....	617,630	96,423	20,099	44,293	24,894	21,928	47,656	27,545	25,284	16,506	15,920
Utility debt.....	914,003	355,177	133,640	26,175	4,915	-	37,950	25,391	65,669	10,863	6,720
Water supply systems.....	567,475	9,328	133,640	26,175	4,915	-	37,950	24,778	65,669	10,863	6,720
Other utilities.....	346,528	345,849	-	-	-	-	-	613	-	-	-
Long-term debt issued.....	383,592	203,800	2,152	21,525	8,976	5,331	17,000	18,521	27,479	9,289	1,920
Full faith and credit.....	140,532	10,500	2,152	14,775	8,976	4,875	5,000	18,521	8,000	9,289	1,920
General.....	135,697	10,000	982	14,775	8,976	4,875	5,000	18,336	8,000	9,289	1,920
Utility.....	4,835	500	1,170	-	-	-	-	185	-	-	-
Nonguaranteed.....	243,060	193,300	-	6,750	-	456	12,000	-	19,479	-	-
General.....	36,010	-	-	5,000	-	456	12,000	-	7,479	-	-
Utility.....	207,050	193,300	-	1,750	-	-	-	-	12,000	-	-
Long-term debt retired.....	105,321	17,918	6,161	4,396	6,258	4,199	7,282	4,892	7,189	4,910	3,690
General.....	73,980	5,063	3,842	3,209	5,907	4,199	6,150	3,788	4,977	3,841	3,370
Utility.....	31,341	12,855	2,319	1,187	351	-	1,132	1,104	2,212	1,069	320
Cash and security holdings at end of fiscal year.....	1,199,651	310,361	35,811	35,415	79,174	16,880	69,698	47,869	54,409	32,889	94,557
Employee-retirement.....	259,037	51,125	7,694	5,271	49,883	204	10,333	1,048	20,962	2,079	7,400
Other than employee-retirement.....	940,614	259,236	28,117	30,144	29,291	16,676	59,365	46,821	33,447	30,810	87,157
By purpose:											
Offsets to debt.....	294,208	178,639	1,077	5,576	1,724	4,801	10,531	5,916	11,205	33	32,015
Bond funds.....	273,333	23,653	8,408	15,459	7,665	9,166	31,271	22,935	10,984	6,274	8,984
Other.....	373,073	56,944	18,632	9,109	19,902	2,709	17,563	17,970	11,258	24,503	46,158
By type:											
Cash and deposits.....	223,365	25,506	309	4,053	7,690	7,728	7,894	15,936	9,690	12,902	14,098
Securities.....	717,249	233,730	27,808	26,091	21,601	8,948	51,471	30,885	23,757	17,908	73,059
Federal.....	674,453	233,718	17,803	26,009	21,601	8,948	51,389	24,154	23,757	7,362	65,439
State and local government.....	12,437	12	464	61	-	-	82	3,814	-	396	27
Other (nongovernmental).....	30,359	-	9,541	21	-	-	-	2,917	-	10,150	7,593

INDIVIDUAL LARGE CITIES

See footnotes at end of table.

Table 6.--FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64--Continued

(Thousands of dollars)

Item	Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha
Revenue, total.....	45,466	53,189	34,266	75,183	30,254	35,395	71,787	38,368	66,465	58,084	23,690
General revenue.....	38,859	50,026	25,834	52,262	21,711	26,477	66,818	34,190	60,885	51,918	23,149
Intergovernmental revenue.....	4,218	7,781	598	5,776	3,751	5,251	24,584	4,654	13,054	15,649	3,050
From State government.....	3,405	5,155	40	4,693	723	1,514	12,473	3,946	11,622	12,247	952
Public welfare.....	-	-	-	-	-	-	-	-	-	3,608	-
Education.....	-	-	-	-	-	-	9,688	24	6,521	5,744	-
Highways.....	1,999	2,498	-	2,057	12	792	61	2,077	2,925	1,243	776
Other specific purposes.....	273	2,249	40	2,356	34	564	596	232	747	561	22
General support.....	1,133	408	-	280	677	158	2,128	1,613	1,429	1,091	154
From Federal Government.....	508	1,900	105	422	434	3,737	481	267	44	2,927	733
From local governments.....	305	726	453	661	2,594	-	11,630	441	1,388	475	1,365
General revenue from own sources.....	34,641	42,245	25,236	46,486	17,960	21,226	42,234	29,536	47,831	36,269	20,099
Taxes.....	22,642	31,249	16,283	19,103	11,485	10,769	34,643	16,795	39,687	26,364	15,368
Property.....	18,259	21,698	14,839	10,420	6,115	8,811	33,406	6,772	36,536	16,658	12,044
General sales and gross receipts...	-	7,694	-	5,533	-	-	-	-	-	-	-
Selective sales and gross receipts...	1,742	348	986	1,104	1,299	1,090	748	-	2,002	5,540	1,050
Public utilities.....	1,742	348	986	971	1,227	1,090	748	-	2,002	4,795	1,050
Tobacco products.....	-	-	-	-	-	-	-	-	-	565	-
Other.....	-	-	-	133	72	-	-	-	-	180	-
Income taxes.....	-	-	-	-	-	-	-	-	-	-	-
Motor vehicle licenses.....	-	28	1	-	-	-	-	9,106	-	-	-
Miscellaneous licenses.....	2,641	1,481	457	2,046	3,578	863	209	464	1,037	3,299	1,089
Other.....	-	-	-	-	-	-	268	3442	108	-	107
Charges and miscellaneous general revenue.....	11,999	10,996	8,953	27,383	6,475	10,457	7,591	12,741	8,144	9,905	4,731
Current charges.....	8,522	7,272	5,983	9,738	2,311	6,056	5,692	9,754	4,763	6,742	2,540
Education.....	-	-	-	-	-	-	991	3,769	806	1,668	-
School lunch sales.....	-	-	-	-	-	-	386	-	549	1,203	-
Institutions of higher education.....	-	-	-	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	3,769	-	-	-
Highways.....	144	92	42	2	263	31	605	-	257	465	-
Hospitals.....	-	-	-	-	-	-	1,168	857	887	42	121
Sewerage.....	2,257	1,163	1,517	6	-	1,420	130	2,709	1,058	382	-
Sanitation other than sewerage..	55	21	2,428	1,523	-	2,805	880	1,073	307	17	1,211
Parks and recreation.....	1,350	762	658	2,268	308	285	171	472	859	174	61
Housing and urban renewal.....	19	88	-	-	29	-	286	5	-	3,252	409
Airports.....	-	1,560	728	359	774	870	-	286	-	350	-
Water transport and terminals...	3,165	2,351	-	5,005	-	-	-	-	191	42	24
Parking facilities.....	1,006	1,078	358	133	422	337	1,090	183	304	224	385
Other commercial activities.....	-	-	-	-	-	-	350	93	-	179	-
Other.....	526	157	252	442	515	308	271	307	351	412	329

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.--FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64--Continued

(Thousands of dollars)

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Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha
General revenue--Continued											
Miscellaneous general revenue.....	3,477	3,724	2,970	17,645	4,164	4,401	1,899	2,987	3,381	3,163	2,191
Special assessments.....	920	247	969	210	1,376	1,163	171	1,593	1,572	649	1,160
Sale of property.....	359	594	57	55	73	-	663	27	506	1,412	16
Interest earnings.....	636	812	766	1,797	1,056	1,754	605	298	697	250	570
Fines and forfeits.....	1,403	1,802	1,159	1,058	1,324	1,239	245	605	484	777	346
Other and unallocable.....	159	269	19	14,525	335	245	215	464	122	75	99
Utility revenue (see table 5).....	6,006	-	7,008	22,921	7,475	8,303	4,961	3,943	4,308	5,142	-
Employee-retirement revenue ⁴	601	3,163	1,424	-	1,068	615	8	235	1,272	1,024	541
Expenditure, total.....	43,000	46,064	38,845	71,631	28,355	48,943	74,003	39,487	74,970	67,500	26,770
General expenditure.....	35,639	42,230	32,367	51,140	21,226	35,343	69,684	34,644	67,572	64,042	25,766
By character and object:											
Current operation.....	29,873	31,494	17,341	31,745	13,538	13,397	59,799	24,765	41,865	40,075	13,561
Capital outlay.....	5,197	9,616	12,965	18,531	5,006	17,881	8,500	6,014	18,297	17,755	10,486
Construction.....	4,014	6,352	11,790	16,959	4,147	14,288	5,803	5,351	15,063	12,097	9,817
Land and existing structures.....	305	2,847	85	1,114	296	2,652	1,481	168	2,233	4,331	119
Equipment.....	878	417	1,090	458	563	941	1,216	495	1,001	1,327	550
Assistance and subsidies.....	-	-	-	-	-	-	-	-	-	3,125	-
Interest on general debt.....	549	1,101	2,061	864	1,536	4,065	1,385	742	2,470	2,771	955
Intergovernmental expenditure.....	20	19	-	-	1,146	-	-	3,123	4,940	316	764
By function:											
Education.....	-	3	-	-	86	-	32,477	6,954	26,251	20,877	-
Other than capital outlay....	-	3	-	-	86	-	29,701	6,362	20,688	18,038	-
Local schools.....	-	3	-	-	86	-	32,477	891	26,251	20,877	-
City-operated schools only.....	-	-	-	-	-	-	32,477	-	26,251	20,459	-
Institutions of higher education...	-	-	-	-	-	-	-	6,063	-	-	-
Highways.....	3,524	5,022	8,345	4,401	4,818	4,257	5,520	5,273	6,260	4,062	3,952
Other than capital outlay....	2,788	2,630	1,676	1,597	1,278	1,350	4,046	2,444	2,277	1,542	1,627
Public welfare.....	-	6	-	-	3	-	-	2,122	2,181	4,965	-
Categorical cash assistance.....	-	-	-	-	-	-	-	-	-	2,917	-
Other cash assistance.....	-	-	-	-	-	-	-	-	-	208	-
Vendor payments.....	-	-	-	-	-	-	-	6	-	948	-
Welfare institutions.....	-	-	-	-	-	-	-	-	-	-	-
Other public welfare.....	-	6	-	-	3	-	-	2,116	2,181	892	-

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.--FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64--Continued
(Thousands of dollars)

Item	Group III.—CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha
General expenditure--Continued											
By function--Continued											
Hospitals.....	-	-	-	-	-	-	26	-	1,906	1,238	85
Other than capital outlay....	-	-	-	-	-	-	26	-	1,906	701	85
Own hospitals.....	-	-	-	-	-	-	26	-	-	1,238	-
Other hospitals.....	-	-	-	-	-	-	-	-	1,906	-	85
Health.....	1,109	19	597	856	543	273	67	1,055	670	780	440
Police protection.....	6,857	7,951	4,241	7,033	3,463	3,652	4,474	4,035	3,700	3,341	3,227
Fire protection.....	5,871	6,718	3,042	5,643	2,707	2,358	4,256	3,187	3,652	2,458	2,784
Sewerage.....	3,270	1,925	3,840	681	553	4,909	3,133	2,981	4,964	1,547	7,689
Other than capital outlay....	924	763	675	370	391	502	811	1,281	1,217	493	795
Sanitation other than sewerage.....	952	534	2,415	2,151	1,445	978	3,642	2,379	1,521	1,352	1,674
Parks and recreation.....	4,429	4,776	2,448	6,716	855	3,421	2,756	1,701	3,338	2,004	1,966
Other than capital outlay....	4,078	4,168	1,671	5,304	749	1,284	2,228	1,551	2,593	1,486	1,195
Housing and urban renewal.....	541	2,592	-	28	218	-	1,111	425	-	6,053	-
Other than capital outlay....	331	476	-	28	218	-	544	188	-	3,160	-
City housing projects.....	-	-	-	-	18	-	336	-	-	2,437	-
Current operation.....	-	-	-	-	18	-	270	-	-	2,437	-
Capital outlay.....	-	-	-	-	-	-	66	-	-	-	-
Urban renewal projects.....	541	2,592	-	28	-	-	775	425	-	3,616	-
Current operation.....	331	476	-	28	-	-	274	188	-	723	-
Capital outlay.....	210	2,116	-	-	-	-	501	237	-	2,893	-
Other.....	-	-	-	-	200	-	-	-	-	-	-
Libraries.....	-	1,489	630	1,335	809	684	1,477	-	1,009	532	483
Financial administration.....	872	926	1,286	1,041	678	423	842	597	659	632	449
General control.....	1,193	983	580	1,052	444	531	1,234	843	1,016	1,095	635
Courts.....	231	-	96	-	82	71	346	355	266	497	183
Other.....	962	983	484	1,052	362	460	888	488	750	598	452
General public buildings.....	279	1,153	307	463	329	134	470	241	459	4,878	176
Other than capital outlay....	245	515	307	457	249	131	433	198	434	427	175
Interest on general debt.....	549	1,101	2,061	864	1,536	4,065	1,385	742	2,470	2,771	955
All other.....	6,193	7,032	2,575	18,876	2,739	9,658	6,814	2,109	7,516	5,457	1,251
Airports.....	-	1,650	1,906	264	568	6,337	-	356	-	940	-
Other than capital outlay....	-	1,650	650	221	217	691	-	211	-	205	-
Water transport and terminals.....	3,661	1,164	-	13,170	-	-	-	-	3,897	162	1
Other than capital outlay....	2,695	1,114	-	1,912	-	-	-	-	202	105	1
Correction.....	40	-	-	4	412	-	107	206	805	575	104
Parking facilities.....	98	2,156	24	146	-	86	723	29	110	178	61
Other commercial activities.....	-	-	-	-	-	-	483	118	9	198	-
Other and unallocable.....	2,394	2,062	645	5,292	1,759	3,235	5,501	1,400	2,695	3,404	1,085
Utility expenditure (see table 5).....	5,411	-	5,605	20,491	5,950	12,689	3,064	3,746	4,424	2,802	-
Employee-retirement expenditure ⁶	1,950	3,834	873	-	1,179	911	1,255	1,097	2,974	656	1,004
Exhibit: Total expenditure for personal services.....	27,081	25,777	15,316	29,076	11,548	11,059	42,120	19,145	37,934	29,344	10,469

See footnotes at end of table.

INDIVIDUAL LARGE CITIES

Table 6.--FINANCES OF THE 43 LARGEST CITIES, IN DETAIL: 1963-64--Continued

(Thousands of dollars)

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Item	Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960--Continued										
	Portland, Oregon	Oakland	Fort Worth	Long Beach	Birmingham	Oklahoma City	Rochester	Toledo	St. Paul	Norfolk	Omaha
Gross debt outstanding (see table 5).....	41,160	41,303	98,241	31,590	98,524	216,502	91,536	32,469	108,718	121,031	34,709
Net long-term debt outstanding.....	30,109	33,945	92,852	30,045	85,624	209,963	42,644	22,296	102,178	99,705	32,071
Long-term debt, by purpose:											
General debt.....	15,669	35,322	62,714	23,960	46,943	118,502	42,074	19,974	89,652	87,967	33,843
Education.....	-	-	-	-	21,450	-	7,670	4,201	30,475	8,153	-
Highways.....	-	-	42,854	-	2,130	16,565	2,934	4,041	16,905	-	2,653
Sewerage.....	2,050	16	6,772	-	4,690	29,546	3,896	7,335	12,677	42	30,190
Housing and urban renewal.....	-	250	-	-	1,055	-	5,746	2,099	-	33,143	-
Other and unallocable.....	13,619	35,056	13,088	23,960	17,618	72,391	21,828	2,298	29,595	46,629	1,000
Utility debt.....	18,468	-	35,527	7,630	50,881	98,000	570	5,648	17,537	13,242	-
Water supply systems.....	18,468	-	35,527	7,564	50,881	98,000	570	5,648	17,537	13,242	-
Other utilities.....	-	-	-	66	-	-	-	-	-	-	-
Long-term debt issued.....	-	4,750	2,750	-	800	16,529	12,570	4,100	12,700	7,000	6,400
Full faith and credit.....	-	-	2,750	-	800	15,204	12,570	4,100	7,700	7,000	6,400
General.....	-	-	2,750	-	800	12,304	12,490	4,100	7,700	7,000	6,400
Utility.....	-	-	-	-	-	2,900	80	-	-	-	-
Nonguaranteed.....	-	4,750	-	-	-	1,325	-	-	5,000	-	-
General.....	-	4,750	-	-	-	1,325	-	-	5,000	-	-
Utility.....	-	-	-	-	-	-	-	-	-	-	-
Long-term debt retired.....	3,511	1,713	5,627	2,190	4,149	5,783	3,124	1,924	2,072	5,824	2,509
General.....	2,404	1,713	3,499	1,513	2,498	4,470	3,068	1,431	1,583	4,946	2,509
Utility.....	1,107	-	2,128	677	1,651	1,313	56	493	489	878	-
Cash and security holdings at end of fiscal year.....	22,615	67,230	40,189	57,317	40,965	61,509	36,671	17,404	35,858	24,916	17,914
Employee retirement.....	1,491	38,767	18,240	-	12,363	6,111	6	685	6,532	16,124	2,719
Other than employee retirement.....	21,124	28,463	21,949	57,317	28,602	55,398	36,665	16,719	29,326	8,792	15,195
By purpose:											
Offsets to debt.....	4,028	1,377	5,389	1,545	12,200	6,539	-	3,326	5,011	1,504	1,772
Bond funds.....	2,887	9,523	10,910	3,988	8,800	35,710	26,749	3,091	17,309	-	9,567
Other.....	14,209	17,563	5,650	51,784	7,602	13,149	9,916	10,302	7,006	7,288	3,856
By type:											
Cash and deposits.....	6,197	27,963	2,706	5,036	2,679	25,647	33,554	6,409	2,060	3,689	1,619
Securities.....	14,927	500	19,243	52,281	25,923	29,751	3,111	10,310	27,266	5,103	13,576
Federal.....	14,493	500	19,243	52,036	25,275	29,603	2,995	10,219	22,516	3,817	13,576
State and local government.....	434	-	-	245	569	148	116	63	4,750	1,256	-
Other (nongovernmental).....	-	-	-	-	79	-	-	28	-	30	-

INDIVIDUAL LARGE CITIES

- Represents zero.

¹For Washington, D.C. (Group II) includes \$9,553 thousand, unemployment compensation revenue.²Mainly mortgage and real estate transfer taxes.³City's share of locally collected and retained inheritance taxes, imposed by the State of Ohio.⁴Exclusive of "city contributions," representing intragovernmental transactions rather than revenue.⁵For Washington, D.C. (Group II) includes \$10,583 thousand, unemployment compensation benefits.⁶Comprises payments to beneficiaries (including withdrawal of contributions).⁷Includes \$62,754 thousand, holdings of unemployment compensation funds of Washington, D.C., shown separately in the distribution by type of holding.

UTILITIES

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Table 7.--OPERATING STATEMENTS--UTILITIES OPERATED BY THE 43 LARGEST CITIES: 1963-64

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Total (56 utilities).....	1,308,828	941,349	18,568	367,479	(NA)	(NA)	49,716	44,577	169,327	167,165	2,162	(NA)
Water supply (40).....	512,989	261,049	11,834	251,940	(NA)	(NA)	15,850	13,239	75,611	74,686	925	(NA)
Electric power (6).....	296,271	158,507	5,069	137,764	(NA)	(NA)	9,725	9,470	29,384	28,444	940	(NA)
Gas supply (3).....	47,895	39,316	-	8,579	(NA)	(NA)	1,168	1,168	5	5	-	(NA)
Transit (7).....	451,673	482,477	1,665	130,804	(NA)	(NA)	22,973	20,700	64,327	64,030	297	(NA)
Group I.--CITIES HAVING MORE THAN 1,000,000 INHABITANTS IN 1960												
New York:												
Water supply.....	54,726	29,404	7,247	25,322	(NA)	(NA)	5,354	5,079	24,202	24,202	-	(NA)
Transit.....	356,422	388,972	-	132,550	(NA)	(NA)	22,168	219,918	62,937	62,640	297	(NA)
Chicago:												
Water supply.....	55,949	24,935	-	31,014	(NA)	(NA)	543	503	5,551	5,551	-	(NA)
Los Angeles:												
Water supply.....	41,028	25,807	1,200	15,221	9,578	5,643	796	201	4,334	3,938	396	2,105
Electric power.....	151,550	85,978	1,159	65,572	22,649	42,923	425	313	10,826	10,572	254	32,522
Philadelphia:												
Water supply.....	21,796	12,245	-	9,551	(NA)	(NA)	179	179	3,247	3,247	-	(NA)
Detroit:												
Water supply.....	24,279	10,381	-	13,898	5,522	8,376	858	858	2,578	2,578	-	6,656
Transit.....	28,025	25,997	960	2,028	2,257	1,229	92	92	303	303	-	440
Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960												
Baltimore:												
Water supply.....	13,050	5,047	-	8,003	(NA)	(NA)	-	-	2,214	2,214	-	(NA)
Houston:												
Water supply.....	18,465	7,326	-	11,139	1,400	9,739	515	515	2,953	2,953	-	7,301
Gas supply.....	574	350	-	224	(NA)	(NA)	-	-	1	1	-	(NA)
Cleveland:												
Water supply.....	17,687	11,531	-	6,156	2,129	4,027	475	475	1,495	1,495	-	3,007
Electric power.....	9,023	6,819	-	2,204	1,321	883	208	208	533	533	-	558
Transit.....	26,638	22,940	-	3,698	1,891	1,807	455	455	855	855	-	1,407
Washington, D.C.:												
Water supply.....	7,705	6,910	-	795	(NA)	(NA)	3	3	704	704	-	(NA)
St. Louis:												
Water supply.....	7,239	4,963	362	2,276	1,211	1,065	433	287	475	475	-	1,023
San Francisco:												
Water supply ²	27,515	12,275	1,223	15,240	4,090	11,150	922	110	1,715	1,601	114	10,357
Transit.....	20,054	26,307	482	16,253	996	17,249	65	59	7	7	-	17,191
Milwaukee:												
Water supply.....	11,945	5,785	9	6,160	1,308	4,852	21	21	1,516	1,516	-	3,357
Boston:												
Water supply.....	8,250	43,151	-	5,099	(NA)	(NA)	-	-	-	-	-	(NA)
Dallas:												
Water supply.....	20,569	6,118	-	14,451	(NA)	(NA)	549	549	710	710	-	(NA)
New Orleans:												
Water supply.....	6,632	4,244	-	2,388	(NA)	(NA)	175	146	282	282	-	(NA)
Pittsburgh:												
Water supply.....	8,299	5,458	-	2,841	572	2,269	32	32	-	-	-	2,301
San Antonio:												
Water supply.....	7,342	2,757	-	4,585	1,309	3,276	281	281	813	813	-	2,744
Electric power ³	50,042	21,378	-	28,664	6,226	22,438	896	896	1,746	1,739	7	21,588
Transit.....	5,554	4,210	-	1,344	525	819	30	30	116	116	-	733
San Diego:												
Water supply.....	12,894	7,295	66	5,599	2,087	3,512	319	168	887	709	178	2,944

See footnotes at end of table.

UTILITIES

Table 7.--OPERATING STATEMENTS--UTILITIES OPERATED BY THE 43 LARGEST CITIES: 1963-64--Continued

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit: Tax payments only				Total	Exhibit: Interest earnings only	Total	Interest on utility debt	Other	
Group II.--CITIES HAVING 500,000 TO 1,000,000 INHABITANTS IN 1960--Continued												
Seattle:												
Water supply.....	6,222	3,997	1,036	2,225	1,665	560	184	170	948	927	21	1,204
Electric power.....	42,352	23,250	3,910	19,102	8,255	10,847	1,166	1,027	3,547	3,439	108	8,466
Transit.....	9,547	9,458	60	89	511	1,422	154	137	-	-	-	1,268
Buffalo:												
Water supply.....	4,237	2,454	-	1,783	(NA)	(NA)	102	102	420	420	-	(NA)
Cincinnati:												
Water supply.....	8,819	5,262	-	3,557	1,162	2,395	151	151	829	829	-	1,717
Honolulu:												
Water supply.....	7,627	4,645	-	2,982	2,115	867	763	763	1,370	1,370	-	260
Group III.--CITIES HAVING 300,000 TO 500,000 INHABITANTS IN 1960												
Memphis:												
Water supply.....	6,659	3,426	-	3,233	1,070	2,163	123	123	420	314	106	1,866
Electric power.....	41,225	19,492	-	21,733	7,823	13,910	7,030	7,026	12,722	12,151	571	8,218
Gas supply.....	29,816	25,113	-	4,703	1,307	3,396	979	979	-	-	-	4,375
Transit.....	5,433	4,593	163	840	475	365	9	9	109	109	-	265
Denver:												
Water supply.....	12,243	4,355	-	7,888	1,529	6,359	432	395	4,173	4,173	-	2,618
Atlanta:												
Water supply.....	8,235	3,868	-	4,367	(NA)	(NA)	34	34	764	764	-	(NA)
Minneapolis:												
Water supply.....	6,141	4,342	-	1,799	711	1,088	-	-	107	107	-	981
Kansas City, Missouri:												
Water supply.....	7,142	4,162	-	2,980	1,048	1,932	152	152	1,097	1,097	-	987
Columbus:												
Water supply.....	5,754	3,594	-	2,160	(NA)	(NA)	-	-	611	611	-	(NA)
Electric power.....	2,079	1,590	-	489	(NA)	(NA)	-	-	10	10	-	(NA)
Phoenix:												
Water supply.....	9,856	4,103	-	5,753	2,085	3,668	365	365	2,055	2,049	6	1,978
Newark:												
Water supply.....	5,600	3,837	-	1,763	573	1,190	151	151	396	396	-	945
Louisville:												
Water supply.....	6,459	3,979	-	2,480	722	1,758	40	40	210	171	39	1,588
Portland, Oregon:												
Water supply.....	5,820	3,202	198	2,618	930	1,688	278	155	590	590	-	1,376
Fort Worth:												
Water supply.....	7,006	3,005	-	4,001	1,138	2,863	278	269	1,008	1,006	2	2,133
Long Beach:												
Water supply.....	5,473	3,258	6	2,215	877	1,338	362	-	254	254	-	1,446
Gas supply.....	17,505	13,853	-	3,652	773	2,879	189	189	4	4	-	3,064
Birmingham:												
Water supply.....	7,475	2,638	-	4,837	1,282	3,555	406	388	1,932	1,932	-	2,029
Oklahoma City:												
Water supply.....	8,303	2,042	-	6,261	(NA)	(NA)	362	362	3,656	3,593	63	(NA)
Rochester:												
Water supply.....	4,961	2,054	487	2,907	306	2,601	4	4	14	14	-	2,591
Toledo:												
Water supply.....	3,943	2,658	-	1,285	(NA)	(NA)	187	187	132	132	-	(NA)
St. Paul:												
Water supply.....	4,502	3,014	-	1,488	(NA)	(NA)	21	21	549	549	-	(NA)
Norfolk:												
Water supply.....	5,142	1,522	-	3,620	(NA)	(NA)	-	-	400	400	-	(NA)

Note: Terms and concepts used in this table differ from those relating to utilities which appear in other tables. Amounts herein are derived from distinctive utility statements where such sources are available, while data on utility "revenue" and "expenditure" generally are derived from the city's central accounts and records.

- Represents zero. NA Not available.

¹Deficit.

²Includes \$15,780 thousand, Transit Sinking Fund and Transit Unification Sinking Fund interest earnings.

³Includes Hetch-Hetchy Water Supply and Power Project (not counted separately).

⁴Excludes \$5,133 thousand, Metropolitan District assessments. Amounts involved are classified under "other general expenditure."

⁵Includes gas supply (segregation not available); not counted as a separate system.

DEFINITIONS OF SELECTED TERMS

ASSISTANCE AND SUBSIDIES.--For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

BOND FUNDS.--Funds established to account for the proceeds of bond issues pending their disbursement.

CAPITAL OUTLAY.--Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

CASH AND SECURITY HOLDINGS.--Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables and the value of real property and other fixed assets.

CASH ASSISTANCE.--See Public Welfare.

CITY-OPERATED SCHOOLS.--See Education.

CONSTRUCTION.--Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

CORRECTION.--Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CURRENT CHARGES.--Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

CURRENT OPERATION.--Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

DEBT.--All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement-funds.

DEBT ISSUED.--See Long-Term Debt Issued.

DEBT OFFSETS.--See Long-Term Debt Offsets.

DEBT OUTSTANDING.--All debt obligations remaining unpaid on the date specified.

DEBT RETIRED.--See Long-Term Debt Retired.

DIRECT EXPENDITURE.--Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i. e., all expenditure other than Intergovernmental Expenditure.

EDUCATION.--Schools and other educational facilities and services. Local Schools includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. City-operated local schools expenditure includes administration and supervision of the school system and related school administered facilities and services, such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by the city.

EMPLOYEE-RETIREMENT EXPENDITURE.--Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

EMPLOYEE-RETIREMENT REVENUE.--Revenue from contributions required of employees for financing city-administered employee-retirement systems and earnings on investments

held for such systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

EQUIPMENT.--Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE.--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

FINANCIAL ADMINISTRATION.--Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

FIRE PROTECTION.--City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

FULL FAITH AND CREDIT DEBT.--Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

GENERAL CONTROL.--The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

GENERAL DEBT.--All debt other than that identified as having been issued specifically for utility purposes (see Utility Debt).

GENERAL EXPENDITURE.--All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure and employee-retirement or other insurance trust expenditure.

GENERAL PUBLIC BUILDINGS.--Public buildings not allocated to particular functions.

GENERAL REVENUE.--All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

GENERAL SALES OR GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

HEALTH.--Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS.--Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

HOSPITALS.--Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

HOUSING AND URBAN RENEWAL.--City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For certain cities in Arizona, Kentucky, Michigan, New York, Virginia, and Wisconsin, includes data for municipal housing authorities. Housing authorities for other cities are classified as independent governments and data for them are not included in city finance statistics.

INTEREST EARNINGS.--Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

INTEREST EXPENDITURE.--Amounts paid for use of borrowed money.

INTERGOVERNMENTAL EXPENDITURE.--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes.

Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age, survivors' and disability insurance for city employees).

INTERGOVERNMENTAL REVENUE.--Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services. All intergovernmental revenue is classified as general revenue.

INTERGOVERNMENTAL REVENUE FOR GENERAL LOCAL GOVERNMENT SUPPORT.--Fiscal aid revenue that is unrestricted as to function or purpose to which amounts may be applied by the receiving government.

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT.--Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT.--All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

LIBRARIES.--Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

LICENSE TAXES.--Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenues.

LOCAL SCHOOLS.--See Education.

LONG-TERM DEBT.--Debt payable more than one year after date of issue.

LONG-TERM DEBT ISSUED.--The par value of long-term debt obligations incurred during the fiscal period concerned, including funding

and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

LONG-TERM DEBT OFFSETS.--Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

LONG-TERM DEBT RETIRED.--The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

NET LONG-TERM DEBT.--Long-term debt outstanding minus long-term debt offsets.

NONGUARANTEED DEBT.--Long-term debt payable solely from pledged specific sources--e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

OWN HOSPITALS.--See Hospitals.

PARKING FACILITIES.--Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on and off-street parking meters.

PARKS AND RECREATION.--Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

PERSONAL SERVICES.--Amounts paid for compensation of city officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION.--Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES.--Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

PUBLIC WELFARE.--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; provision and operation by the city of Welfare Institutions; any city payments to other governments for welfare purposes; and amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

PURCHASE OF LAND AND EXISTING STRUCTURES.--Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

REVENUE.--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

SALE OF PROPERTY.--Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

SALES AND GROSS RECEIPTS TAXES.--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes.--Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes.--Sales and gross receipts taxes imposed on sales of particular commodities or services or gross

receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

SANITATION.--Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

SANITATION OTHER THAN SEWERAGE.--Street cleaning, and collection and disposal of garbage and other waste.

SECURITIES.--Stocks and bonds, notes, mortgages and other formal evidences of indebtedness.

SELECTIVE SALES AND GROSS RECEIPTS TAXES.--See under Sales and Gross Receipts Taxes.

SEWERAGE.--Municipal sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

SHORT-TERM DEBT.--Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

SPECIAL ASSESSMENTS.--Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as inter-governmental revenue.

UTILITY.--A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities.

UTILITY DEBT. -- Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

UTILITY EXPENDITURE. -- Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

UTILITY REVENUE. -- Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue -- not utility revenue.

VENDOR PAYMENTS. -- See Public Welfare.

WATER TRANSPORT AND TERMINALS. -- Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.